

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

Text from 2 CFR 215 (A-110) serves as the guiding comparison text, therefore text from A-102 and the Proposed Uniform Guidance may not be listed in chronological order.

Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, 2 CFR Part 215 (OMB Circular A-110)	Grants and Cooperative Agreements With State and Local Governments Grants and Cooperative Agreements With State and Local Governments (OMB Circular A-102)	Proposed OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards: Subchapters A-E, Appendix III (Proposed Uniform Guidance)
<p>Subject: Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations</p> <p><u>215.0 About this part.</u></p> <ul style="list-style-type: none"> a. Purpose. b. Applicability. c. OMB responsibilities. d. Federal agency responsibilities. e. Relationship to previous issuance. f. Information Contact. g. Termination Review Date. <p><u>Subpart A – General</u></p> <ul style="list-style-type: none"> ___1 Purpose. ___2 Definitions. ___3 Effect on other issuances. ___4 Deviations. 	<p>Subject: Grants and Cooperative Agreements with State and Local Governments.</p> <p><u>OMB Circular A-102</u></p> <ul style="list-style-type: none"> 1. Purpose. 2. Authority. 3. Background. 4. Required Action. 5. OMB Responsibilities. 6. Information Contact. 7. Termination Review Date. 8. Effective Date. <p><u>Subpart A – General</u></p> <ul style="list-style-type: none"> ___1 Purpose and scope of this part. ___2 Scope of subpart. ___3 Definitions. ___4 Applicability. ___5 Effect on other issuances. ___6 Additions and exceptions. <p><i>NOTE: The A-102 Grants Management Common Rule is codified by Agencies in the Code of Federal Regulations (CFR). Common Rule text below is identified with grey shading. Consult with the respective agency to review the regulations for grants to State and local governments:</i> http://www.whitehouse.gov/omb/grants_chart/</p> <p><i>In addition to the recompilation of OMB Circular A-102, the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document. To the extent possible, requirements applicable solely to HHS have been omitted from this comparison chart.</i></p>	<p>Subchapter A — General Provisions Sec.</p> <ul style="list-style-type: none"> ___100 Purpose. ___101 Applicability. ___102 Exceptions. ___103 Conditional Exemptions. ___104 Authorities. ___105 Rescission and Supersession. ___106 Effect on Other Issuances. ___107 Required Action. ___108 OMB Responsibilities. ___109 Information Contact. ___110 Review Date. ___111 Effective Date.

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<u>Subpart B—Pre Award Requirements</u> Sec. _____.10 Purpose. _____.11 Pre award policies. _____.12 Forms for applying for Federal assistance. _____.13 Debarment and suspension. _____.14 Special award conditions. _____.15 Metric system of measurement. _____.16 Resource Conservation and Recovery Act (RCRA). _____.17 Certifications and representations.	<u>Subpart B – Pre-Award Requirements</u> Sec. _____.10 Forms for applying for grants. _____.11 State plans. _____.12 Special grant or subgrant conditions for “high-risk” grantees. _____.13 <i>Participation by faith-based organizations.</i> <i>(omitted here)</i> _____.14 <i>Compliance with Part 87.</i> <i>(omitted here)</i>	Subchapter B---Pre-award Requirements Sec. _____.201 Purpose. _____.202 Use of Grants, Cooperative Agreements, and Contracts. _____.203 Requirement to Provide Public Notice of Federal Financial Assistance Programs. _____.204 Announcements of Funding Opportunities. _____.205 Agency Review of Merit of Proposals and Risk Posed by Applicants. _____.206 Standard Application Requirements. _____.207 Specific Conditions for Individual Recipients. _____.208 Certifications And Representations. _____.209 Pre-Award Costs.
		Subchapter C---Federal Award Notice Sec. _____.301 Content of this Subchapter. _____.302 Provision Of Notification for Each Federal Award. _____.303 Method Of Notification. _____.304 Information Contained In Federal award.
		Subchapter D--Inclusion of Terms and Conditions in Federal Award Notice Sec. _____.401 General Terms and Conditions _____.402 Administrative and National Policy Requirements _____.403 Agency, Program, or Federal Award Specific Terms and Conditions _____.404 Award Performance Goals

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<p><u>Subpart C—Post Award Requirements</u></p> <p>Sec. ____.5 Subawards.</p> <p>Sec. Financial and Program Management ____.20 Purpose of financial and program management. ____.21 Standards for financial management systems. ____.22 Payment. ____.23 Cost sharing or matching. ____.24 Program income. ____.25 Revision of budget and program plans. ____.26 Non-Federal audits. ____.27 Allowable costs. ____.28 Period of availability of funds. ____.29 Conditional exemptions.</p> <p>Property Standards ____.30 Purpose of property standards. ____.31 Insurance coverage. ____.32 Real property. ____.33 Federally-owned and exempt property. ____.34 Equipment. ____.35 Supplies and other expendable property. ____.36 Intangible property. ____.37 Property trust relationship.</p> <p>Procurement Standards ____.40 Purpose of procurement standards.</p>	<p><u>Subpart C – Post-Award Requirements</u></p> <p>Sec. ____.37 Subgrants. a. States. b. All other grantees. c. Exceptions.</p> <p>Sec. Financial Administration ____.20 Standards for financial management systems. ____.21 Payment. ____.22 Allowable costs. ____.23 Period of availability of funds. ____.24 Matching or cost sharing. ____.25 Program income. ____.26 Non-Federal audit.</p> <p>Changes, Property, and Subawards ____.30 Changes. ____.31 Real Property. ____.32 Equipment. ____.33 Supplies. ____.34 Copyrights. ____.35 Subawards to debarred and suspended parties.</p> <p>____.36 Procurement. a. States</p>	<p>Subchapter E - Post Federal Award Requirements Sec.</p> <p>____.501 Subrecipient Monitoring and Management a. Applicability. b. Subrecipient and Contractor Determinations. c. Pass-through entities d. Pass-through entities other than States. e. States f. Pass-through entities simplified acquisition threshold</p> <p>____.502 Standards for Financial and Program Management a. Performance measurement b. State requirements c. Other recipient and subrecipient systems d. Bonds e. Payment f. Cost sharing or matching g. Program income h. Revision of budget and program plans i. Non-Federal audits j. Allowable costs and limitation on use of funds k. Period of availability of funds l. Internal Controls</p> <p>____.503 Property Standards a. Insurance coverage b. Real property c. Federally-owned property d. Equipment e. Supplies f. Intangible property g. Property trust relationship</p> <p>____.504 Procurement Standards a. States</p>

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<p> ____41 Recipient responsibilities. ____42 Codes of conduct. ____43 Competition. ____44 Procurement procedures. ____45 Cost and price analysis. ____46 Procurement records. ____47 Contract administration. ____48 Contract provisions. </p> <p>Reports and Records</p> <p> ____50 Purpose of reports and records. ____51 Monitoring and reporting program performance. ____52 Financial reporting. </p> <p> ____53 Retention and access requirements for records. </p> <p>Termination and Enforcement</p> <p> ____60 Purpose of termination and enforcement. ____61 Termination. ____62 Enforcement. </p>	<p> b. Procurement standards. c. Competition. d. Methods of procurement to be followed. e. Contracting with small and minority firms, women’s business enterprise and labor surplus area firms. f. Contract cost and price. g. Awarding agency review. h. Bonding requirements. i. Contract provisions. </p> <p>Reports, Records Retention, and Enforcement</p> <p> ____40 Monitoring and reporting program performance. ____41 Financial reporting. </p> <p> ____42 Retention and access requirements for records. </p> <p> ____43 Enforcement. ____44 Termination for convenience. </p>	<p> b. Procurement standards c. Competition d. Methods of procurement to be followed e. Contracting with small and minority businesses, women’s business enterprises, and labor surplus area firms f. Contract cost and price g. Federal awarding agency review h. Bonding requirements i. Contract provisions </p> <p> ____505 Performance and Financial Monitoring and Reporting. a. Requirements and procedures. b. Electronic collection of reports. c. Financial reporting. d. Monitoring and reporting program performance. e. Reporting on Real Property </p> <p> ____506 Record Retention and Access a. Retention and access requirements for records. b. Substitution of electronic records. c. Access to records. d. Restrictions on public access. </p> <p> ____507 Termination and Enforcement a. Termination. b. Notification requirement. c. Enforcement. </p>

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<p><u>Subpart D—After-the-Grant Requirements</u> Sec. ____.50 Closeout. ____.51 Later disallowances and adjustments. ____.52 Collection of amounts due.</p> <p><u>Appendix A. Contract Provisions</u></p>	<p><u>Subpart D – After-the-Grant Requirements</u> Sec. ____.50 Closeout. ____.51 Later disallowances and adjustments. ____.52 Collection of amounts due.</p> <p><u>.36 i. Contract Provisions.</u></p>	<p>____.508 Closeout</p> <p>____.509 Post-Closeout Adjustments and Continuing Responsibilities</p> <p>____.510 Collection Of Amounts Due</p> <p>Appendix III. Contract Provisions for Recipient and Subrecipient Contracts</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
2 CFR 215 serves as the guiding language aligned with Circular A-102 and the Proposed Uniform Guidance to enable side-by-side comparison to the extent possible. Language from Circular A-102 and the Proposed Uniform Guidance may not be listed in the same order as they appear in their respective versions due to language alignment.		
215.0 About this part.	General Provisions	Subchapter A – General Provisions
<p>____.0(a) Purpose. This part contains OMB guidance to Federal agencies on the administration of grants to and agreements with institutions of higher education, hospitals, and other non-profit organizations. The guidance sets forth standards for obtaining consistency and uniformity in the agencies' administration of those grants and agreements.</p>	<p>1. Purpose. This Circular establishes consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with State, local, and federally-recognized Indian tribal governments. This revision supersedes Office of Management and Budget (OMB) Circular No. A-102, dated March 3, 1988.</p> <p>2. Authority. This Circular is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; Reorganization Plan No. 2 of 1970; Executive Order 11541 and the Chief Financial Officers Act, 31 U.S.C. 503. Also included in the Circular are standards to ensure consistent implementation of sections 202, 203, and 204 of the Intergovernmental Cooperation Act of 1968, the Office of Federal Procurement Policy Act Amendments of 1983, and sections 6301-08, title 31, United States Code.</p>	<p>____.104 Authorities. This Guidance is issued under the following authorities. (a) Subchapters B through E are authorized under 31 U.S.C. 503 (the Chief Financial Officers Act), 31 U.S.C. 1111, 41 U.S.C. 405 (the Office of Federal Procurement Policy Act), Reorganization Plan No. 2 of 1970, and E.O. 11541 ("Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President"), as well as The Federal Program Information Act (Public Law 95-220) as amended by Public Law 98-169.</p> <p>(b) Subchapter F is authorized under of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Chief Financial Officers Act of 1990; Reorganization Plan No. 2 of 1970; and Executive Order No. 11541 ("Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President").</p> <p>(c) Subchapter G on Audit requirements is authorized under the Single Audit Act Amendments of 1996, P.L. 104-156.</p>

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<p>___0(b) Applicability.</p> <p>(1) Except as provided herein, the standards set forth in this part are applicable to all Federal agencies. If any statute specifically prescribes policies or specific requirements that differ from the standards provided in this part, the provisions of the statute shall govern.</p> <p>(2) The provisions of subparts A through D of this part shall be applied by Federal agencies to recipients. Recipients shall apply the provisions of those subparts to subrecipients performing substantive work under grants and agreements that are passed through or awarded by the primary recipient, if such subrecipients are organizations described in paragraph (a) of this section.</p> <p>(3) This part does not apply to grants, contracts, or other agreements between the Federal Government and units of State or local governments covered by OMB Circular A–102, “Grants and Cooperative Agreements with State and Local Governments”¹ and the Federal agencies' grants management common rule (see §215.5) which standardize the administrative requirements Federal agencies impose on State and local grantees. In addition, subawards and contracts to State or local governments are not covered by this part. However, this part applies to subawards made by State and local governments to organizations covered by this part. See 5 CFR 1310.9 for availability of OMB circulars.</p>	<p>___4 Applicability.</p> <p>(a) General. Subparts A through D of this part apply to all grants and subgrants to governments, except where inconsistent with Federal statutes or with regulations authorized in accordance with the exception provision of § 92.6, or:</p> <p>(1) Grants and subgrants to State and local institutions of higher education or State and local hospitals.</p>	<p>___101 Applicability.</p> <p>(a) General applicability to Federal agencies. The policies and responsibilities established in this guidance apply to all executive departments and agencies, as defined by 5 U.S.C. Section 551(1), and programs of those agencies that make awards of Federal financial assistance except where inconsistent with Federal statutes or with regulations authorized in accordance with authorizing statutes or section __.102 Exceptions or paragraph (b) of this section.</p> <p>(3) This guidance applies to all non-Federal entities expending Federal awards whether they are recipients expending Federal awards received directly from Federal awarding agencies, or are subrecipients expending Federal awards received from a pass-through entity as defined in Appendix I – Definitions, Pass-through entity.</p> <p>(b) (1) Applicability to awards. (A) These guidelines should be applied uniformly to Federal awards made to non-Federal entities, except where provided otherwise in this circular. The provisions of</p>

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<p>(4) Federal agencies may apply the provisions of subparts A through D of this part to commercial organizations, foreign governments, organizations under the jurisdiction of foreign governments, and international organizations.</p>		<p>subchapters B-F apply only to Federal awards made by grant or cooperative agreement, except for section __.203 Requirement to Provide Public Notice of Federal Financial Assistance Programs, which applies to all types of Federal financial assistance. The provisions of subchapter G apply to all Federal awards an entity may receive as defined in section __.702 Basis For Determining Federal Awards Expended.</p> <p>(B) When an acquisition contract subject to the Federal Acquisition Regulation (FAR) is awarded to a non-Federal entity, the guidance in Subchapter F: Cost Principles and Subchapter G- Audit Requirements of this guidance shall be applicable to the contract. All other acquisition-related matters shall be governed by the FAR, except as otherwise provided by law or regulation. Federal agencies that enter into contracts with institutions of higher education that are also subject to the Cost Accounting Standards should refer to FAR Part 30, Cost Accounting Standards Administration, and 48 CFR 9905-Cost Accounting Standards for Educational Institutions.</p> <p>(2) With the exception of Subchapter G- Audit Requirements which is required by the Single Audit Act, in any circumstances where the provisions of statute differ from the provisions of this guidance, the provision of the statute shall govern. This includes, for agreements with tribal entities, the stipulations of the Indian Self-Determination Education and Assistance Act (ISDEAA), Title V, Public Law 93-638, and the Tribal Self-Governance Amendments of 2000, Public Law 106-260, 25 U.S.C 458aaa and 25 U.S.C.450j-1.</p> <p>(c) Federal agencies may apply the Guidance in Subchapters B through F to commercial organizations, foreign governments, organizations under the jurisdiction of foreign governments, and international organizations. The provisions in Subchapter G- Audit Requirements regarding audit do not apply to non-U.S. based entities expending Federal awards received either directly as a recipient or indirectly as a subrecipient. See section</p>

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	<p>(2) The block grants authorized by the Omnibus Budget Reconciliation Act of 1981 (Community Services; Preventive Health and Health Services; Alcohol, Drug Abuse, and Mental Health Services; Maternal and Child Health Services; Social Services; Low-Income Home Energy Assistance; States' Program of Community Development Block Grants for Small Cities; and Elementary and Secondary Education other than programs administered by the Secretary of Education under Title V, Subtitle D, Chapter 2, Section 583—the Secretary's discretionary grant program) and Titles I-III of the Job Training Partnership Act of 1982 and under the Public Health Services Act (Section 1921), Alcohol and Drug Abuse Treatment and Rehabilitation Block Grant and Part C of Title V, Mental Health Service for the Homeless Block Grant).</p> <p><i>From Agriculture Codification of A-102, 7 CFR 3016§__.4</i></p> <p>(a)(3) Entitlement grants to carry out the following programs of the Social Security Act:</p> <p>(i) Aid to Needy Families with Dependent Children (Title IV-A of the Act, not including the Work Incentive Program (WIN) authorized by section 402(a)19(G); HHS grants for WIN are subject to this part);</p> <p>(ii) Child Support Enforcement and Establishment of Paternity (Title IV-D of the Act);</p> <p>(iii) Foster Care and Adoption Assistance (Title IV-E of the Act);</p> <p>(iv) Aid to the Aged, Blind, and Disabled (Titles I, X, XIV, and XVI-AABD of the Act); and</p> <p>(v) Medical Assistance (Medicaid) (Title XIX of the Act) not including the State Medicaid Fraud Control program authorized by section 1903(a)(6)(B).</p>	<p>___.502 Standards for Financial and Program Management paragraph (i)(3) for audits of for-profit entities receiving financial assistance awards.</p> <p>(d) Except for section ___.203 Requirement to Provide Public Notice of Federal Financial Assistance Programs, the Guidance in Subchapters B and C does not apply to the following programs:</p> <p>(1) The block awards authorized by the Omnibus Budget Reconciliation Act of 1981 (Community Services; Preventive Health and Health Services; Alcohol, Drug Abuse, and Mental Health Services; Maternal and Child Health Services; Social Services; Low-Income Home Energy Assistance; States' Program of Community Development Block Awards for Small Cities; and Elementary and Secondary Education other than programs administered by the Secretary of Education under title V, subtitle D, chapter 2, section 583—the Secretary's discretionary award program) and titles I-III of the Job Training Partnership Act of 1982 and under the Public Health Services Act (section 1921), Alcohol and Drug Abuse Treatment and Rehabilitation Block Award and part C of title V, Mental Health Service for the Homeless Block Award.</p> <p>(2) Entitlement awards to carry out the following programs of the Social Security Act:</p> <p>(A) Temporary Assistance to Needy Families (title IV-A of the Act, not including the Work Incentive Program (WIN) authorized by section 402(a)19(G); HHS awards for WIN are subject to this guidance);</p> <p>(B) Child Support Enforcement and Establishment of Paternity (title IV-D of the Act);</p> <p>(C) Foster Care and Adoption Assistance (title IV-E of the Act);</p> <p>(D) Aid to the Aged, Blind, and Disabled (titles I, X, XIV, and XVI-AABD of the Act); and</p> <p>(E) Medical Assistance (Medicaid) (title XIX of the Act) not including the State Medicaid Fraud Control program authorized by section 1903(a)(6)(B)</p>

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	<p><i>From Agriculture Codification of A-102, 7 CFR 3016 §__.4</i></p> <p>(b)(1) Entitlement grants under the following programs authorized by The National School Lunch Act:</p> <p>(i) National School Lunch Program, General Assistance (section 4 of the Act),</p> <p>(ii) Commodity Assistance (section 6 of the Act),</p> <p>(iii) National School Lunch Program, Special Meal Assistance (section 11 of the Act),</p> <p>(iv) Summer Food Service Program for Children (section 13 of the Act), and</p> <p>(v) Child and Adult Care Food Program (section 17 of the Act);</p> <p>(4) A grant for an experimental, pilot, or demonstration project that is also supported by a grant listed in paragraph (a)(3) of this section;</p> <p>(5) Grant funds awarded under subsection 412(e) of the Immigration and Nationality Act (8 U.S.C. 1522(e)) and subsection 501(a) of the Refugee Education Assistance Act of 1980 (Pub. L. 96-422, 94 Stat. 1809), for cash assistance, medical assistance, and supplemental security income benefits to refugees and entrants and the administrative costs of providing the assistance and benefits;</p> <p>(6) Grants to local education agencies under 20 U.S.C. 236 through 241-1(a), and 242 through 244 (portions of the Impact Aid program), except for 20 U.S.C. 238(d)(2)(c) and 240(f) (Entitlement Increase for Handicapped Children); and</p> <p>(7) Payments under the Veterans Administration's State Home Per Diem Program (38 U.S.C. 641(a)).</p>	<p>(3) Entitlement awards under the following programs of The National School Lunch Act:</p> <p>(A) National School Lunch Program (section 4 of the Act),</p> <p>(B) Commodity Assistance (section 6 of the Act),</p> <p>(C) Special Meal Assistance (section 11 of the Act),</p> <p>(D) Summer Food Service Program for Children (section 13 of the Act), and</p> <p>(E) Child Care Food Program (section 17 of the Act).</p> <p>(4) Entitlement awards under the following programs of The Child Nutrition Act of 1966:</p> <p>(A) Special Milk Program (section 3 of the Act), and</p> <p>(B) School Breakfast Program (section 4 of the Act).</p> <p>(5) Entitlement awards for State Administrative expenses under The Food and Nutrition Act of 2008 (section 16 of the Act).</p> <p>(6) An award for an experimental, pilot, or demonstration project that is also supported by an award listed in paragraph (d)(2) of this section;</p> <p>(7) Funds federally awarded under subsection 412(e) of the Immigration and Nationality Act (8 U.S.C. 1522(e)) and subsection 501(a) of the Refugee Education Assistance Act of 1980 (Pub. L. 96-422, 94 Stat. 1809), for cash assistance, medical assistance, and supplemental security income benefits to refugees and entrants and the administrative costs of providing the assistance and benefits;</p> <p>(8) Awards to local education agencies under 20 U.S.C. 236 through 241-1(a), and 242 through 244 (portions of the Impact Aid program), except for 20 U.S.C. 238(d)(2)(c) and 240(f) (Entitlement Increase for Handicapped Children); and</p> <p>(9) Payments under the Department of Veterans Affairs' State Home Per Diem Program (38 U.S.C. 641(a)).</p>
<p>__.0(c) OMB responsibilities.</p> <p>OMB is responsible for:</p> <p>(1) Issuing and maintaining the guidance in this part.</p> <p>(2) Interpreting the policy requirements in this part and</p>	<p>5. OMB Responsibilities.</p> <p>OMB may grant deviations from the requirements of this Circular when permissible under existing law. However, in the interest of uniformity and consistency, deviations will be permitted only in exceptional circumstances.</p>	<p>__.108 OMB Responsibilities.</p> <p>OMB will review agency regulations and implementation of this guidance, and will provide interpretations of policy requirements and assistance to insure effective and</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>providing assistance to ensure effective and efficient implementation.</p> <p>(3) Reviewing Federal agency regulations implementing the guidance in this part, as required by Executive Order 12866.</p> <p>(4) Granting any deviations to Federal agencies from the guidance in this part, as provided in § 215.4. Exceptions will only be made in particular cases where adequate justification is presented.</p> <p>(5) Conducting broad oversight of government-wide compliance with the guidance in this part.</p> <p>____.0(d) Federal agency responsibilities. The head of each Federal agency that awards and administers grants and agreements subject to the guidance in this part is responsible for:</p> <p>(1) Implementing the guidance in subparts A through D of this part by adopting the language in those subparts unless different provisions are required by Federal statute or are approved by OMB.</p> <p>(2) Ensuring that the agency's components and subcomponents comply with the agency's implementation of the guidance in subparts A through D of this part.</p> <p>(3) Requesting approval from OMB for deviations from the guidance in subparts A through D of this part in situations where the guidance requires that approval.</p> <p>(4) Performing other functions specified in this part.</p>	<p>4. Required Action.</p> <p>Consistent with their legal obligations, all Federal agencies administering programs that involve grants and cooperative agreements with State, local and Indian tribal governments (grantees) shall follow the policies in this Circular. If the enabling legislation for a specific grant program prescribes policies or requirements that differ from those in this Circular, the provisions of the enabling legislation shall govern.</p>	<p>efficient implementation. Any exceptions will be subject to approval by OMB. Exceptions will only be made in particular cases where adequate justification is presented.</p> <p>____.107 Required Action.</p> <p>The specific requirements and responsibilities of Federal agencies and non-Federal entities are set forth in Subchapters B through G of this Guidance. Federal agencies making Federal awards to non-Federal entities, either directly or indirectly, shall implement the language in the Subchapters B through G of this guidance in codified regulations, unless different provisions are required by Federal statute or are approved by OMB.</p>
<p>____.0(e) Relationship to previous issuance.</p> <p>The guidance in this part previously was issued as OMB Circular A-110. Subparts A through D of this part contain the guidance that was in the attachment to the OMB circular. Appendix A to this part contains the guidance that was in the appendix to the attachment.</p>	<p>3. Background.</p> <p>On March 12, 1987, the President directed all affected agencies to issue a grants management common rule to adopt government-wide terms and conditions for grants to State and local governments, and they did so. In 1988, OMB revised the Circular to provide guidance to Federal agencies on other matters not covered in the common rule.</p>	<p>____.105 Rescission and Supersession.</p> <p>This Guidance rescinds and supersedes the following OMB Guidance documents and regulations under Title 2, Code of Federal Regulations:</p> <p>(a) A-21 “Cost Principles for Educational Institutions” (2 CFR Part 220);</p> <p>(b) A-87 “Cost Principles for State, Local and Indian Tribal Governments” (2 CFR Part 225);</p> <p>(c) A-89 “Federal Domestic Assistance Program Information”;</p> <p>(d) A-102 “Awards and Cooperative Agreements with State and Local Governments” (codified by agencies in their titles</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
		of the CFR); (e) A-110 “Uniform Administrative Requirements for Awards and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations” (codified at 2 CFR part 215); (f) A-122 , “Cost Principles for Non-Profit Organizations” (2 CFR part 230); (g) A-133 “Audits of States, Local Governments and Non-Profit Organizations,” and (h) This Guidance will also supersede those sections of A-50 related to Single Audits.
____.0(f) Information Contact. Further information concerning this part may be obtained by contacting the Office of Federal Financial Management, Office of Management and Budget, Washington, DC 20503, telephone (202) 395–3993.	6. Information Contact. Further information concerning this Circular may be obtained from: Office of Federal Financial Management Office of Management and Budget Room 6025 New Executive Office Building Washington, DC 20503 (202) 395-3993	____.109 Information Contact. Further information concerning this Guidance may be obtained by contacting the Office of Federal Financial Management, Office of Management and Budget, in Washington, DC.
____.0(g) Termination Review Date. This part will have a policy review three years from the date of issuance.	7. Termination Review Date. The Circular will have a policy review three years from the date of issuance.	____.110 Review Date OMB will review this Guidance every five years after date of issuance.
	8. Effective Date The Circular is effective on publication.	____.111 Effective Date (a) The standards set forth in this guidance which affect administration of grants and cooperative agreements issued by Federal agencies become effective once codified by Federal agencies as described below. (b) Federal agencies shall implement the policies and procedures applicable to recipients of awards and agreements (and subrecipients) by promulgating final regulations and any other appropriate guidance documents effective on a specified date which will be within one year after this guidance or any amendment to this guidance becomes final. (c) The standards set forth in Subchapter G– Audit Requirements which apply directly to Federal agencies, shall be effective [date to be inserted when this guidance becomes final], and shall apply to audits of fiscal years beginning after [date to be inserted when this guidance becomes final].

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
2 CR Part 215 Subpart A – General	OMB Circular A-102 Subpart A - General	Subchapter A – General Provisions <i>Continued from above</i>
<p>____.1 Purpose. This part establishes uniform administrative requirements for Federal grants and agreements awarded to institutions of higher education, hospitals, and other non-profit organizations. Federal awarding agencies shall not impose additional or inconsistent requirements, except as provided in §§215.4, and 215.14 or unless specifically required by Federal statute or executive order. Non-profit organizations that implement Federal programs for the States are also subject to State requirements.</p>	<p>____.1 Purpose and scope of this part. This part establishes uniform administrative rules for Federal grants and cooperative agreements and subawards to State, local and Indian tribal governments.</p> <p>____.2 Scope of subpart. This subpart contains general rules pertaining to this part and procedures for control of exceptions from this part.</p>	<p>____.100 Purpose. (a) This guidance establishes uniform cost principles and audit requirements for all Federal awards to non-Federal entities and administrative requirements for all Federal grants and cooperative agreements. Federal awarding agencies shall not impose additional or inconsistent requirements, except as provided in Sections ____102 Exceptions, and ____403 Agency, Program Or Federal Award Specific Terms And Conditions or unless specifically required by Federal statute, regulation, guidance, or Executive Order.</p> <p>(b) (1) Pre- and post-Federal award requirements. Subchapters B through E of this Guidance set forth the requirements for agency management of Federal grant programs before the award has been made, and the requirements agencies may impose on recipients after the award has been made.</p> <p>(2) The guidance provides the basis for a systematic and periodic collection and uniform submission by Federal agencies of information on all Federal financial assistance programs to the Office of Management and Budget (OMB). It also establishes Federal policies related to the delivery of this information to the public, including through the use of electronic media. It prescribes the manner in which General Services Administration (GSA), OMB, and Executive branch agencies that administer domestic assistance programs are to carry out their statutory responsibilities under the Federal Program Information Act (Public Law 95-220 as amended by Public Law 98-169).</p> <p>(c) Cost Principles. Subchapter F of this guidance establishes principles for determining the allowable costs incurred by non-Federal entities under Federal awards. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal government participation in the financing of a particular program or project. The</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
		<p>principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. Agencies are not expected to place additional restrictions on individual items of cost. In general and except for some provisions of sections ___.501 Subrecipient Monitoring and Management, ___.502 Standards for Financial and Program Management, and ___.701 Audit Requirement provision for profit or other increment above cost including prize authority is outside the scope of this guidance.</p> <p>(d) Single Audit Requirements and Audit Follow-up. Subchapter G of this guidance is issued pursuant to the Single Audit Act Amendments of 1996, P.L. 104-156. It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. These provisions also provide the policies and procedures for use by Federal agencies when reporting the results of these audits.</p>
<p>___.2 Definitions See Definitions Side-by-Side Comparison document.</p>	<p>___.3 Definitions. See Definitions Side-by-Side Comparison document.</p>	<p>___Appendix I. Definitions. See Definitions Side-by-Side Comparison document.</p>
<p>___.3 Effect on other issuances. For awards subject to this part, all administrative requirements of codified program regulations, program manuals, handbooks and other nonregulatory materials which are inconsistent with the requirements of this part shall be superseded, except to the extent they are required by statute, or authorized in accordance with the deviations provision in §215.4.</p>	<p>___.5 Effect on other issuances. All other grants administration provisions of codified program regulations, program manuals, handbooks and other nonregulatory materials which are inconsistent with this part are superseded, except to the extent they are required by statute, or authorized in accordance with the exception provision in § 92.6.</p>	<p>___.106 Effect on Other Issuances. For Federal awards subject to this guidance, all administrative requirements, program manuals, handbooks and other non-regulatory materials that are inconsistent with the requirements of this guidance shall be superseded upon codification of this guidance, except to the extent they are required by statute or authorized in accordance with the provisions in section ___.102 Exceptions. Agency regulations or other documents implementing these guidance documents and regulations under Title 2, CFR, shall remain in effect until such time as superseding regulations are issued.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>____.4 Deviations. The Office of Management and Budget (OMB) may grant exceptions for classes of grants or recipients subject to the requirements of this part when exceptions are not prohibited by statute. However, in the interest of maximum uniformity, exceptions from the requirements of this part shall be permitted only in unusual circumstances. Federal awarding agencies may apply more restrictive requirements to a class of recipients when approved by OMB. Federal awarding agencies may apply less restrictive requirements when awarding small awards, except for those requirements which are statutory. Exceptions on a case-by-case basis may also be made by Federal awarding agencies.</p>	<p>____.4 Additions and exceptions. (a) For classes of grants and grantees subject to this part, Federal agencies may not impose additional administrative requirements except in codified regulations published in the Federal Register . (b) Exceptions for classes of grants or grantees may be authorized only by OMB. (c) Exceptions on a case-by-case basis and for subgrantees may be authorized by the affected Federal agencies.</p>	<p>____.102 Exceptions. (a) With the exception of Subchapter G- Audit Requirements, OMB may allow exceptions for classes of awards or recipients subject to the requirements of this Guidance when exceptions are not prohibited by statute. However, in the interest of maximum uniformity, exceptions from the requirements of this Guidance shall be permitted only in unusual circumstances. Exceptions for classes of awards or recipients will be published on the OMB website at www.whitehouse.gov/omb. (b) Except where otherwise required by law, for Subchapter G- Audit Requirements, and where OMB or other approval is expressly required, exceptions on a case-by-case basis for recipients subrecipients may be authorized by the affected Federal agencies. (c) Federal awarding agencies may apply more restrictive requirements to a class of recipients when approved by OMB, required by statute, or when those requirements are codified in the Code of Federal Regulations except for the requirements in Subchapter G- Audit Requirements. Federal awarding agencies may apply less restrictive requirements when awarding small Federal awards as defined in Appendix I – Definitions, Small Award, except for those requirements imposed by statute or in Subchapter G- Audit Requirements this includes the option to make small awards for fixed amounts. <i>Also note ____616(c)(1) allows exception to negotiated indirect cost rate upon approval by a Federal agency head and by OMB for a class of Federal awards or a single Federal award.</i></p>
<p>____.5 Subawards. Unless sections of this part specifically exclude subrecipients from coverage, the provisions of this part shall be applied to subrecipients performing work under awards if such subrecipients are institutions of higher education, hospitals or other non-profit organizations. State and local government subrecipients are subject to the provisions of regulations implementing the grants</p>	<p>See ____37(a), (b),(c) below.</p>	<p>____.501 Subrecipient Monitoring and Management. (a) Applicability. Eligible recipients may perform or subaward the performance of all or a portion of a scope of work under a Federal award. For ease of reference and as defined in Appendix I, this section refers to the subawarding recipient or subrecipient as a “pass-through entity.” (1) This section sets forth a pass-through entity’s responsibilities with respect to making Federal subawards and</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>management common rule, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments,” published at 7 CFR parts 3015 and 3016, 10 CFR part 600, 13 CFR part 143, 15 CFR part 24, 20 CFR part 437, 22 CFR part 135, 24 CFR parts 44, 85, 111, 511, 570, 571, 575, 590, 850, 882, 905, 941, 968, 970, and 990, 28 CFR part 66, 29 CFR parts 97 and 1470, 32 CFR part 278, 34 CFR parts 74 and 80, 36 CFR part 1207, 38 CFR part 43, 40 CFR parts 30, 31, and 33, 43 CFR part 12, 44 CFR part 13, 45 CFR parts 74, 92, 602, 1157, 1174, 1183, 1234, and 2015, and 49 CFR part 18.</p>	<p>____.37(c) Exceptions. By their own terms, certain provisions of this part do not apply to the award and administration of subgrants:</p> <p>(1) Section ____10;</p> <p>(2) Section ____11;</p> <p>(3) The letter-of-credit procedures specified in Treasury Regulations at 31 CFR Part 205, cited in § ____21; and</p> <p>(4) Section ____50.</p>	<p>ensuring the subrecipients’ compliance with the terms and conditions of those awards. It does not apply to a pass-through entity’s administration of procurement contracts awarded to contractors under Federal awards. Pass-through entities shall apply the guidance in paragraph (b) of this section for purposes of distinguishing subrecipients of grants from contractors.</p> <p>(2) By their own terms, the following provisions of this guidance do not apply to the award and administration of subawards:</p> <p>(A)____.206 Standard Application Requirements</p> <p>(B)The payment procedures specified at 31 CFR Part 205, cited in section ____502 Standards for Financial and Program Management (c) (Payment); and section____.508 Closeout</p> <p>(b) Subrecipient and Contractor Determinations. An entity may concurrently receive Federal funds as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal agencies and pass-through entities. Therefore, a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. Federal agencies may supply and require recipients to comply with additional guidance to support these determinations provided such guidance does not conflict with this section.</p> <p>(1) Subrecipients. A Federal subaward of Federal financial assistance creates a Federal assistance relationship between the pass-through entity and the subrecipient. Characteristics whose presence supports the classification of an entity as a subrecipient are when the entity receiving funds under the award:</p> <p>Determines who is eligible to receive what Federal assistance;</p> <p>(A)Has its performance measured in relation to whether objectives of a Federal program were met;</p> <p>(B)Has responsibility for programmatic decision making;</p> <p>(C)Is responsible for adherence to applicable Federal program requirements specified in the Federal award;</p> <p>(D)In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
	<p>____.37(b) All other grantees. All other grantees shall follow the provisions of this part which are applicable to awarding agencies when awarding and administering subgrants (whether on a cost reimbursement or fixed amount basis) of financial assistance to local and Indian tribal governments. Grantees shall:</p> <p>(1) Ensure that every subgrant includes a provision for compliance with this part;</p> <p>(2) Ensure that every subgrant includes any clauses required by Federal statute and executive orders and their implementing regulations; and</p>	<p>authorizing statute, , as opposed to providing goods or services for the benefit of the pass-through entity.</p> <p>(2) Contractors. Contracts awarded by non-Federal entities under Federal financial assistance awards for the purpose of obtaining goods and services for the entity’s own use are not considered subawards for purposes of this guidance. Such a contract creates a procurement relationship between the parties. Characteristics indicative of a procurement relationship between a non-Federal entity and a contractor are when the entity receiving the Federal funds:</p> <p>(A)Provides the goods and services within normal business operations;</p> <p>(B)Provides similar goods or services to many different purchasers;</p> <p>(C)Normally operates in a competitive environment;</p> <p>(D)Provides goods or services that are ancillary to the operation of the Federal program; and</p> <p>(E)Is not subject to compliance requirements of the Federal program as a result of the subaward, though similar requirements may apply for other reasons.</p> <p>(3) Use of judgment in making determination. In determining whether an agreement between a pass-through entity and another entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.</p> <p>(c) All pass-through entities shall:</p> <p>(1) Ensure that every subaward includes:</p> <p>(A)All clauses required by Federal statute, regulations, guidance, E.O.s and their implementing regulations;</p> <p>(B)Each administrative, national policy, and program-specific requirement that the Federal awarding agency requires the pass-through entity to flow down to subawards and subrecipients;</p> <p>(C) Any additional Federal requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency ;</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
	(3) Ensure that subgrantees are aware of requirements imposed upon them by Federal statutes and regulations.	<p>(D) An approved Federally recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through and subrecipient entities (in compliance with Federal guidelines in this guidance), or a de minimus indirect cost rate equal to 10% of total modified direct costs as defined in section __.616 Indirect (F&A) Costs paragraph (b) of this guidance.</p> <p>(E) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this section, section __.502 Standards for Financial and Program Management and Subchapter G- Audit Requirements of this Guidance; and</p> <p>(F) Appropriate terms and conditions concerning closeout of the subaward.</p> <p>(2)Consider imposing specific subaward conditions (not previously included in the Federal award announcement) upon a subrecipient that has materially failed to comply with the general and program-specific terms and conditions of a subaward. The pass-through entity shall do this as described in section __.207 Specific Conditions for Individual Recipients of this guidance with respect to specific Federal award conditions imposed upon pass-through entities by Federal awarding agencies.</p> <p>(3) Inform the subrecipient of the CFFA title and number, Federal award name and number, Federal award year, whether the Federal award is research and development (R&D) as defined in Appendix I – Definitions, Research and development of this guidance, and the name of the Federal awarding agency. The pass-through entity shall provide this information to each subrecipient at the time of Federal award and with each annual continuation of the subaward. If a disbursement contains funds from multiple Federal awards or non-Federal funds, the pass-through entity shall identify the dollar amount made available under each Federal award.</p> <p>(4) Ensure that subrecipients are aware of requirements imposed upon them by Federal laws, regulations, the provisions of subawards, and any supplemental requirements imposed by the pass-through entity. See also section __.402</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
		<p>Administrative and National Policy Requirements.</p> <p>(5) Monitor the activities of subrecipients as necessary to ensure that Federal subawards are used for authorized purposes, in compliance with laws, regulations, and the provisions of subawards; and that subaward performance goals are achieved, in accordance with the guidance in section __.505 Performance and Financial Monitoring and Reporting . Pass-through entity monitoring of subrecipients shall include:</p> <p>(A) Analyzing financial and programmatic reports submitted by subrecipients (including analyses to identify patterns and trends of program activity) and performing such other procedures as necessary to ensure proper accountability and compliance with program requirements and achievement of performance goals of the award.</p> <p>(B) Following-up and ensuring that subrecipients take timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means.</p> <p>(C) Issuing a management decision for audit findings affecting the pass-through entity’s programs as required by section __.714 Management Decision. For cross-cutting findings, pass-through entities may rely on management decisions issued by the cognizant or oversight agency for audit in lieu of issuing a separate management decision. Depending upon the pass-through entity’s assessment of risk posed by the subrecipient, the following monitoring tools may be useful for pass-through entities to ensure proper accountability and compliance with program requirements and achievement of performance goals:</p> <p>(D)Performing on-site reviews of subrecipients’ program operations;</p> <p>(E)Providing subrecipients with training and technical assistance on program-related matters; and</p> <p>(F)Arranging for agreed-upon-procedures engagements as described in section __.621 Selected Items of Cost</p> <p>(6) Evaluation of risk posed by subrecipients for purposes of monitoring may include such factors as:</p> <p>(A) The results of previous audits;</p> <p>(B) Whether the entity is a new subrecipient;</p> <p>(C) Whether the entity has new personnel or new or substantially changed systems; and</p> <p>(D) The extent of Federal monitoring if the subrecipient entity</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
	<p>____.37(a) States. States shall follow state law and procedures when awarding and administering subgrants (whether on a cost reimbursement or fixed amount basis) of financial assistance to local and Indian tribal governments. States shall:</p> <p>(1) Ensure that every subgrant includes any clauses required by Federal statute and executive orders and their implementing regulations;</p>	<p>also receives direct awards.</p> <p>(7) Ensure that every subrecipient is audited as required under section ____701 Audit Requirements if it has expended Federal funds during the respective fiscal year that equaled or exceeded the threshold for audit set forth in that section.</p> <p>(8) As applicable, establish audit requirements for for-profit subrecipients, which are not covered by the Single Audit Act, as amended, or Subchapter G- Audit Requirements of this Guidance. Pass-through entities may adopt the audit requirements set forth Subchapter G- Audit Requirements, or devise their own. See also section ____502 Standards for Financial and Program Management paragraph (i)(3) of this guidance.</p> <p>(9) Consider whether the results of subrecipient audits and on-site reviews necessitate adjustments to the pass-through entity's own records.</p> <p>(10) Consider taking enforcement action against noncompliant subrecipients, as described in ____507 Termination and Enforcement of this Guidance and in program regulations.</p> <p>(d) Pass-through entities other than States. In addition to paragraph (c) of this section, Federal agencies shall require pass-through entities other than states to comply with all provisions of this guidance which are otherwise directed at Federal agencies when awarding and administering subawards.</p> <p>(e) States. In addition to paragraph (c) of this section, States shall follow state law and procedures when awarding and administering subawards. Federal agencies shall also require states to follow do the following:</p> <p>(1) Ensure that every subaward includes a provision for compliance with section ____506 Record Retention and Access of this subchapter; and</p> <p>(2) Conform any advances of Federal subaward funds to subrecipients to substantially the same standards of timing</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
	<p>(2) Ensure that subgrantees are aware of requirements imposed upon them by Federal statute and regulation;</p> <p>(3) Ensure that a provision for compliance with § 92.42 is placed in every cost reimbursement subgrant; and</p> <p>(4) Conform any advances of grant funds to subgrantees substantially to the same standards of timing and amount that apply to cash advances by Federal agencies.</p>	<p>and amount that apply to cash advances by Federal awarding agencies.</p> <p>(f) All pass-through entities may provide subawards based on fixed amounts up to the simplified acquisition threshold set in the Federal Acquisition Regulation at 48 C.F.R. and authorized by 41 U.S.C. 1908 (\$150,000 at the time of publication).</p>
Subpart B–Pre-Award Requirements	Subpart B – Pre-Award Requirements	Subchapter B-Pre-Award Requirements
<p>____.10 Purpose. Sections _____.11 through _____.17 prescribe forms and instructions and other pre-award matters to be used in applying for Federal awards.</p>		<p>____.201 Purpose. Sections____.202 Use of Grants, Cooperative Agreements, and Contracts through _____.208 Certifications And Representations prescribe instructions and other pre-award matters to be used in the announcement and application process for all Federal financial assistance awards.</p> <p>(b) Use of sections _____.204 Announcements of Funding Opportunities, _____.205 Agency Review of Merit of Proposals and Risk Posed by Applicants, and _____.207 Specific Conditions for Individual Recipients, is required only for competitive Federal financial assistance awards, but may also be used by Federal agencies for non-competitive awards where appropriate.</p>
<p>____.11 Pre-award policies. (a) Use of Grants and Cooperative Agreements, and Contracts. In each instance, the Federal awarding agency shall decide on the appropriate award instrument (i.e., grant, cooperative agreement, or contract). The Federal Grant and Cooperative Agreement Act (31 U.S.C. 6301–08) governs the use of grants, cooperative agreements and contracts. A grant or cooperative agreement shall be used only when the principal purpose of a transaction is to accomplish a public purpose of support or stimulation authorized by Federal statute. The statutory criterion for choosing between grants and cooperative agreements is that for the latter, “substantial involvement is expected between the executive agency and the State, local government, or</p>	<p>1. Pre-Award Policies. 1. a. Use of grants and cooperative agreements. Sections 6301-08, title 31, United States Code govern the use of grants, contracts and cooperative agreements. A grant or cooperative agreement shall be used only when the principal purpose of a transaction is to accomplish a public purpose of support or stimulation authorized by Federal statute. Contracts shall be used when the principal purpose is acquisition of property or services for the direct benefit or use of the Federal Government. The statutory criterion for choosing between grants and cooperative agreements is that for the latter, "substantial involvement is expected between the executive agency and the State, local government, or other recipient when carrying out the activity contemplated</p>	<p>____.202 Use of Grants, Cooperative Agreements, and Contracts. In each instance, the Federal awarding agency shall decide on the appropriate Federal award instrument (i.e., contract, grant or cooperative agreement) as defined by the Federal Grant and Cooperative Agreement Act (FCGAA) (31 U.S.C. 6301-08). If a Federal agency’s use of grants and cooperative agreements is appropriate under that Act, the agency may use them if it has the required statutory authority to carry out the assistance purpose.</p> <p>____.203 Requirements to Provide Public Notice of Federal Financial Assistance Programs. (a) Federal awarding agencies shall notify the public of</p>

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<p>other recipient when carrying out the activity contemplated in the agreement.” Contracts shall be used when the principal purpose is acquisition of property or services for the direct benefit or use of the Federal Government.</p> <p>(b) Public Notice and Priority Setting. Federal awarding agencies shall notify the public of its intended funding priorities for discretionary grant programs, unless funding priorities are established by Federal statute.</p>	<p>in the agreement.</p> <p>1.b. Advance Public Notice and Priority Setting.</p> <p>(1) Federal agencies shall provide the public with an advance notice in the Federal Register, or by other appropriate means, of intended funding priorities for discretionary assistance programs, unless funding priorities are established by Federal statute. These priorities shall be approved by a policy level official.</p> <p>(2) Whenever time permits, agencies shall provide the public an opportunity to comment on intended funding priorities.</p> <p>(3) All discretionary grant awards in excess of \$25,000 shall be reviewed for consistency with agency priorities by a policy level official.</p>	<p>Federal financial assistance programs in the Catalog of Federal Financial Assistance (CFFA), maintained by the General Services Administration (GSA).</p> <p>(1) The CFFA, or any OMB-designated replacement is the single, authoritative, government-wide comprehensive source of Federal financial assistance program information produced by the executive branch of the Federal Government.</p> <p>(2) The information that must be submitted by Federal agencies to GSA for approval by OMB is listed in paragraph (b) of this section. GSA shall prescribe the format for the submission.</p> <p>(3) An agency may not award Federal financial assistance without assigning it to a program that has been included in the CFFA as required in this section unless there are exigent circumstances requiring otherwise, such as those imposed by statute.</p> <p>(b) For each program that awards Federal discretionary awards, non-discretionary awards, loans, insurance, or any other type of assistance, agencies shall submit the following information to GSA:</p> <p>(1) Program Description, Purpose, Goals and Measurement. A brief summary of the statutory or regulatory requirements of the program and its intended outcome. Where, appropriate, the Program Description, Purpose, Goals, and Measurement should align with the strategic goals and objectives within the Federal agency’s performance plan and should support the Federal agency’s performance measurement, management, and reporting as required by Part 6 of OMB Circular A-11;</p> <p>(2) Whether the program makes awards on a discretionary basis or the awards are prescribed by Federal statute, such as in the case of formula grants.</p> <p>(3) Projected total amount of Federal award funds for project or program awards. Estimates based on previous year funding is acceptable if current appropriations are not available at the time of the submission;</p> <p>(4) Anticipated Source of Available Funds: The statutory authority for funding the program and, to the extent possible, agency, sub-agency, or, if known, the specific</p>

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		<p>program unit that will issue the Federal awards, and associated funding identifier (e.g., Treasury Account Symbol(s)); and</p> <p>(5) General Eligibility Requirements: The statutory, regulatory or other eligibility factors or considerations that determine the applicant’s qualification for Federal awards under the program (e.g., recipient entity type).</p> <p><i>Note: This proposed Guidance will supersede circular A-89. Full text of Circular A-89 is not included in this document.</i></p>
<p>____.12 Forms for applying for Federal assistance.</p> <p>(a) Federal awarding agencies shall comply with the applicable report clearance requirements of 5 CFR part 1320, “Controlling Paperwork Burdens on the Public,” with regard to all forms used by the Federal awarding agency in place of or as a supplement to the Standard Form 424 (SF–424) series.</p> <p>(b) Applicants shall use the SF–424 series or those forms and instructions prescribed by the Federal awarding agency.</p>	<p>____.10 Forms for applying for grants.</p> <p>(a) Scope.</p> <p>(1) This section prescribes forms and instructions to be used by governmental organizations (except hospitals and institutions of higher education operated by a government) in applying for grants. This section is not applicable, however, to formula grant programs which do not require applicants to apply for funds on a project basis.</p> <p>(2) This section applies only to applications to Federal agencies for grants, and is not required to be applied by grantees in dealing with applicants for subgrants. However, grantees are encouraged to avoid more detailed or burdensome application requirements for subgrants.</p> <p>(b) Authorized forms and instructions for governmental organizations. (1) In applying for grants, applicants shall only use standard application forms or those prescribed by the granting agency with the approval of OMB under the Paperwork Reduction Act of 1980.</p> <p>(2) Applicants are not required to submit more than the original and two copies of preapplications or applications.</p> <p>(3) Applicants must follow all applicable instructions that bear OMB clearance numbers. Federal agencies may specify and describe the programs, functions, or activities that will be used to plan, budget, and evaluate the work under a grant. Other supplementary instructions may be issued only with the approval of OMB to the extent required under the Paperwork Reduction Act of 1980. For any standard form, except the SF-424 facesheet, Federal agencies may shade</p>	<p>____.206 Standard Application Requirements.</p> <p>(a) Paperwork clearances. Federal awarding agencies may only use those award-related application, report, and other information collections approved by OMB under the Paperwork Reduction Act of 1995 and OMB’s implementing regulations in 5 CFR part 1320 Controlling Paperwork Burdens on the Public.</p> <p>(b) Federal agencies that desire to collect information in addition to that approved by OMB for governmentwide use must submit to OMB a justification for increasing the reporting burden from that which is already OMB-approved, establishing, for example, how additional granularity or frequency of reporting contributes to the ability of the agency to significantly improve program outcomes or inform Federal policy. OMB will authorize the collection of additional information only on a limited basis.</p> <p>(c) If applicable, Federal agencies may inform applicants and recipients that they do not need to provide certain information otherwise required by the relevant information collection.</p> <p><i>Note: The proposed language eliminates references to specific OMB-approved forms, and refers only broadly to</i></p>

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<p>(c) For Federal programs covered by E.O. 12372, “Intergovernmental Review of Federal Programs,” (47 FR 30959, 3 CFR, 1982 Comp., p. 197) the applicant shall complete the appropriate sections of the SF-424 (Application for Federal Assistance) indicating whether the application was subject to review by the State Single Point of Contact (SPOC). The name and address of the SPOC for a particular State can be obtained from the Federal awarding agency or the Catalog of Federal Domestic Assistance. The SPOC shall advise the applicant whether the program for which application is made has been selected by that State for review.</p> <p>(d) Federal awarding agencies that do not use the SF-424 form should indicate whether the application is subject to review by the State under E.O. 12372.</p>	<p>out or instruct the applicant to disregard any line item that is not needed.</p> <p>(4) When a grantee applies for additional funding (such as a continuation or supplemental award) or amends a previously submitted application, only the affected pages need be submitted. Previously submitted pages with information that is still current need not be resubmitted.</p> <p>1. c. Standard Forms for Applying for Grants and Cooperative Agreements.</p> <p>(1) Agencies shall use the following standard application forms unless they obtain Office of Management and Budget (OMB) approval under the Paperwork Reduction Act of 1980 (44 U.S.C. 35) and the 5 CFR Part 1320, "Controlling Paperwork Burdens on the Public":</p> <p>SF-424 Facesheet SF-424a Budget Information (Non-Construction) SF-424b Standard Assurances (Non-Construction) SF-424c Budget Information (Construction) SF-424d Standard Assurances (Construction)</p> <p>When different or additional information is needed to comply with legislative requirements or to meet specific program needs, agencies shall also obtain prior OMB approval.</p> <p>(2) A preapplication shall be used for all construction, land acquisition and land development projects or programs when the need for Federal funding exceeds \$100,000, unless the Federal agency determines that a preapplication is not needed. A preapplication is used to:</p> <p>(a) Establish communication between the agency and the applicant, (b) Determine the applicant's eligibility, (c) Determine how well the project can compete with similar projects from others, and (d) Discourage any proposals that have little or no chance for Federal funding before applicants incur significant costs in preparing detailed applications.</p> <p>(3) Agencies shall use the Budget Information (Construction) and Standard Assurances (Construction)</p>	<p><i>OMB-approved information collections. Final guidance will be accompanied by a full list of the OMB-approved information collections that are available.</i></p>

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	<p>when the major purpose of the project or program is construction, land acquisition or land development.</p> <p>(4) Agencies may specify how and whether budgets shall be shown by functions or activities within the program or project.</p> <p>(5) Agencies should generally include a request for a program narrative statement which is based on the following instructions:</p> <p>(a) Objectives and need for assistance. Pinpoint any relevant physical, economic, social, financial, institutional, or other problems requiring a solution. Demonstrate the need for the assistance and state the principal and subordinate objectives of the project. Supporting documentation or other testimonies from concerned interests other than the applicant may be used. Any relevant data based on planning studies should be included or footnoted.</p> <p>(b) Results or Benefits Expected. Identify costs and benefits to be derived. For example, show how the facility will be used. For land acquisition or development projects, explain how the project will benefit the public.</p> <p>(c) Approach. Outline a plan of action pertaining to the scope and detail how the proposed work will be accomplished for each assistance program. Cite factors which might accelerate or decelerate the work and reasons for taking this approach as opposed to others. Describe any unusual features of the project, such as design or technological innovations, reductions in cost or time, or extraordinary social and community involvements. Provide for each assistance program quantitative projections of the accomplishments to be achieved, if possible. When accomplishments cannot be quantified, list the activities in chronological order to show the schedule of accomplishments and target expected completion dates. Identify the kinds of data to be collected and maintained, and discuss the criteria to be used to evaluate the results and success of the project. Explain the methodology that will be used to determine if the needs identified and discussed are being met and if the results and benefits identified are being achieved. List each organization, cooperator, consultant, or</p>	

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	<p>other key individuals who will work on the project along with a short description of the nature of their effort or contribution.</p> <p>(d) Geographic location. Give a precise location of the project and area to be served by the proposed project. Maps or other graphic aids may be attached.</p> <p>(e) If applicable, provide the following information: for research and demonstration assistance requests, present a biographical sketch of the program director with the following information: name, address, telephone number, background, and other qualifying experience for the project. Also, list the name, training and background for other key personnel engaged in the project. Describe the relationship between this project and other work planned, anticipated, or underway under Federal assistance. Explain the reason for all requests for supplemental assistance and justify the need for additional funding. Discuss accomplishments to date and list in chronological order a schedule of accomplishments, progress or milestones anticipated with the new funding request. If there have been significant changes in the project objectives, location, approach or time delays, explain and justify. For other requests for changes, or amendments, explain the reason for the change(s). If the scope or objectives have changed or an extension of time is necessary, explain the circumstances and justify. If the total budget has been exceeded or if the individual budget items have changes more than the prescribed limits, explain and justify the change and its effect on the project.</p> <p>(6) Additional assurances shall not be added to those contained on the standard forms, unless specifically required by statute.</p>	
		<p>____.204 Announcements of Funding Opportunities <i>Note: this language was published at 68 FR 37376-37378 (June 23, 2003)</i> For each individual discretionary Federal financial assistance program that issues competitive grants or cooperative agreements, Federal awarding agencies shall announce specific funding opportunities by providing the following information in a public notice: (a) Summary Information of Funding Opportunity Announcement. The agency must display the following</p>

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		<p>information posted on the OMB-designated governmentwide website for finding and applying for Federal financial assistance, in a location preceding the full text of the announcement:</p> <p>(A) Federal Agency Name;</p> <p>(B) Funding Opportunity Title;</p> <p>(C) Announcement Type (whether the funding opportunity is the initial announcement of this funding opportunity or a modification of a previously announced opportunity);</p> <p>(D) Funding Opportunity Number (required, if applicable). If the Federal agency has assigned or will assign a number to the funding opportunity announcement, this number must be provided;</p> <p>(E) Catalog of Federal Financial Assistance (CFFA) Number(s);</p> <p>(F) Key Dates. Such dates include due dates for applications or E. O. 12372 submissions, as well as for any letters of intent or pre-applications. For any announcement issued before a program's application materials are available, key dates also include the date on which those materials will be released; and any other additional information, as deemed applicable by the relevant Federal agency.</p> <p>(G) Agencies shall make all solicitations available for application for at least 30 days, unless exigent circumstances dictate otherwise, as determined by the head of the agency.</p> <p>(b) Full Text of Announcement. Agencies shall include the following information in the full text announcement for each funding opportunity. For additional guidance, refer to Appendix II- Full Text of Notice of Funding Opportunity.</p> <p>(A) Full programmatic description of the funding opportunity;</p> <p>(B) Federal award information. Federal award information may include total amount of expected funding, anticipated number of Federal awards, types of available Federal awards (i.e., grant, cooperative agreement, or other instrument), as well as any expected limitations to negotiated indirect cost rates or other cost sharing</p>

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		<p>requirements as required by statute or regulation or approved by the agency head and OMB (see section __.616 Indirect (F&A) Costs (b));</p> <p>(C) Specific eligibility or qualification information.</p> <p>(D) Any other factors or priorities that affect an applicant's or its application's eligibility for selection.</p> <p>(E) Criteria Used in Agency Review of Applications. A clear description of all criteria, including any sub-criteria, used to evaluate applications. If criteria vary in importance, specify the relative percentages, weights, or other means used to distinguish among them where applicable. For statutory, regulatory, or other preferences provide a detailed explanation of those preferences with an explicit indication of their effect (e.g., whether they result in additional points being assigned). See __.205 Agency Review of Merit of Proposals and Risk Posed by Applicants.</p> <p>(F) Other factors. Any other agency, or program policy, or other elements or factors that may be used in selecting applications for Federal award (e.g., geographical dispersion, program balance, or diversity). If an applicant's proposed cost sharing will be considered in the review process (as opposed to being an eligibility criterion), clearly describe how it will be considered. See also section __.502 Standards for financial and program management (f)(1).</p> <p>(G) Application submission information and deadline for application.</p> <p>(H) Anticipated announcement and Federal award dates, as appropriate; and</p> <p>(I) Federal award administration information, including applicable:</p> <ul style="list-style-type: none"> (i) Administrative requirements; (ii) National policy requirements that will be included in the Federal award, including applicable civil rights statutes and regulations, all of which may be incorporated by reference; (iii) Special Terms & Conditions. If the funding opportunity may lead to Federal awards with some special terms and conditions that differ from the agency's usual (sometimes called general) terms and conditions, the

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		<p>announcement shall highlight those special terms and conditions to the extent practicable;</p> <p>(iv) Reporting requirements. General information about the type (e.g., financial and/or performance), frequency, and means of submission of post-Federal award reporting requirements;</p> <p>(v) Agency contact(s); and</p> <p>(vi) Any other information required by the agency.</p>
<p>____.13 Debarment and suspension.</p> <p>Federal awarding agencies and recipients shall comply with Federal agency regulations implementing E.O.s 12549 and 12689, “Debarment and Suspension.” Under those regulations, certain parties who are debarred, suspended or otherwise excluded may not be participants or principals in Federal assistance awards and subawards, and in certain contracts under those awards and subawards.</p>	<p>1. d. Debarment and Suspension.</p> <p>Federal agencies shall not award assistance to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549. Agencies shall establish procedures for the effective use of the List of Parties Excluded from Federal Procurement or Nonprocurement programs to assure that they do not award assistance to listed parties in violation of the Executive Order. Agencies shall also establish procedures to provide for effective use and/or dissemination of the list to assure that their grantees and subgrantees (including contractors) at any tier do not make awards in violation of the nonprocurement debarment and suspension common rule.</p> <p>____.35 Subawards to debarred and suspended parties.</p> <p>Grantees and subgrantees must not make any award or permit any award (subgrant or contract) at any tier to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, “Debarment and Suspension.”</p>	<p>From Appendix III – Contract Provisions for Recipient and Subrecipient Contracts</p> <p>(12) Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards (see 2 CFR 180.220) shall not be made to parties listed on the governmentwide Excluded Parties List System, in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR, 1986 Comp., p. 189) and 12689 (3 CFR, 1989 Comp., p. 235), “Debarment and Suspension.” The Excluded Parties List System contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O. 12549.</p> <p>____.205(b) In addition to this review, Federal agencies shall comply with the guidelines on governmentwide suspension and debarment in 2 CFR 180, and shall require recipients to comply with these provisions. These provisions restrict subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.</p>
	<p>1e. Awards and Adjustments.</p> <p>(1) Ordinarily awards shall be made at least ten days prior to the beginning of the grant period.</p> <p>(2) Agencies shall notify grantees immediately of any anticipated adjustments in the amount of an award. This notice shall be provided as early as possible in the funding period. Reductions in funding shall apply only to periods after notice is provided. Whenever an agency adjusts the amount of an award, it shall also make an appropriate</p>	

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	<p>adjustment to the amount of any required matching or cost sharing.</p> <p>If. Carryover Balances. Agencies shall be prepared to identify to OMB the amounts of carryover balances (e.g., the amounts of estimated grantee unobligated balances available for carryover into subsequent grant periods). This presentation shall detail the fiscal and programmatic (level of effort) impact in the following period.</p>	
	<p>____.11 State Plans.</p> <p>(a) Scope. The statutes for some programs require States to submit plans before receiving grants. Under regulations implementing Executive Order 12372, “Intergovernmental Review of Federal Programs,” States are allowed to simplify, consolidate and substitute plans. This section contains additional provisions for plans that are subject to regulations implementing the Executive order.</p> <p>(b) Requirements. A State need meet only Federal administrative or programmatic requirements for a plan that are in statutes or codified regulations.</p> <p>(c) Assurances. In each plan the State will include an assurance that the State shall comply with all applicable Federal statutes and regulations in effect with respect to the periods for which it receives grant funding. For this assurance and other assurances required in the plan, the State may:</p> <p>(1) Cite by number the statutory or regulatory provisions requiring the assurances and affirm that it gives the assurances required by those provisions,</p> <p>(2) Repeat the assurance language in the statutes or regulations, or</p> <p>(3) Develop its own language to the extent permitted by law.</p> <p>(d) Amendments. A State will amend a plan whenever</p>	<p>From Appendix II – Full Text of Notice of Funding Opportunity</p> <p>IV. Application and Submission Information 4. Intergovernmental Review—Required, if applicable. If the funding opportunity is subject to Executive Order (EO) 12372, “Intergovernmental Review of Federal Programs,” the notice must say so. In alerting applicants that they must contact their state’s Single Point of Contact (SPOC) to find out about and comply with the state’s process under EO 12372, it may be useful to inform potential applicants that the names and addresses of the SPOCs are listed in the Office of Management and Budget’s home page at: http://www.whitehouse.gov/omb/grants/spoc.html.</p> <p>Also see ____ .204 (a) (F) Key Dates. Such dates include due dates for applications or E. O. 12372 submissions, as well as for any letters of intent or pre-applications. For any announcement issued before a program’s application materials are available, key dates also include the date on which those materials will be released; and any other additional information, as deemed applicable by the relevant Federal agency.</p>

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	<p>necessary to reflect: (1) New or revised Federal statutes or regulations or (2) a material change in any State law, organization, policy, or State agency operation. The State will obtain approval for the amendment and its effective date but need submit for approval only the amended portions of the plan.</p>	
<p>____.14 Special award conditions. If an applicant or recipient: has a history of poor performance, is not financially stable, has a management system that does not meet the standards prescribed in this part, has not conformed to the terms and conditions of a previous award, or is not otherwise responsible, Federal awarding agencies may impose additional requirements as needed, provided that such applicant or recipient is notified in writing as to: the nature of the additional requirements, the reason why the additional requirements are being imposed, the nature of the corrective action needed, the time allowed for completing the corrective actions, and the method for requesting reconsideration of the additional requirements imposed. Any special conditions shall be promptly removed once the conditions that prompted them have been corrected.</p>	<p>____.12 Special grant or subgrant conditions for “high-risk” grantees. (a) A grantee or subgrantee may be considered “high risk” if an awarding agency determines that a grantee or subgrantee: (1) Has a history of unsatisfactory performance, or (2) Is not financially stable, or (3) Has a management system which does not meet the management standards set forth in this part, or (4) Has not conformed to terms and conditions of previous awards, or (5) Is otherwise not responsible; and if the awarding agency determines that an award will be made, special conditions and/or restrictions shall correspond to the high risk condition and shall be included in the award. (b) Special conditions or restrictions may include: (1) Payment on a reimbursement basis; (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given funding period; (3) Requiring additional, more detailed financial reports; (4) Additional project monitoring; (5) Requiring the grantee or subgrantee to obtain technical or management assistance; or (6) Establishing additional prior approvals. (c) If an awarding agency decides to impose such conditions, the awarding official will notify the grantee or subgrantee as early as possible, in writing, of: (1) The nature of the special conditions/restrictions; (2) The reason(s) for imposing them; (3) The corrective actions which must be taken before they will be removed and the time allowed for completing the corrective actions and (4) The method of requesting reconsideration of the</p>	<p>____.205 (a) (c) Agency Review of Merit of Proposals and Risk Posed by Applicants. (a) Prior to making an award, whether competitive or non-competitive, the Federal agency shall evaluate the risks to the program posed by each applicant if it receives an award. This evaluation shall be in addition to the evaluation of the applicant’s eligibility or the quality of its application. If a Federal agency determines that an award will be made, special conditions that correspond to the degree of risk assessed may be applied to the award. Criteria to be evaluated shall be described in the announcement of funding opportunity described in section _____.204 Announcements of Funding Opportunities. In evaluating risks, agencies may consider items such as the following: (1) Financial stability; (2) Quality of management systems and ability to meet the management standards prescribed in this Guidance; (3) History of performance. The applicant’s record in managing awards, cooperative agreements, or procurement awards, if it is a prior recipient of such Federal awards, including timeliness of compliance with applicable reporting requirements and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards; (4) Information available through any OM-designated repositories of governmentwide eligibility or financial integrity information, such as Federal Awardee Performance and Integrity Information System (FAPIIS), Duns and Bradstreet, or “Do Not Pay”; (5) Reports and findings from single audits performed under Subchapter G of this guidance or the reports and findings of any other available audits; and (6) The applicant’s ability to effectively implement statutory, regulatory, or other requirements imposed on</p>

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	<p>conditions/restrictions imposed.</p> <p>1. g. Special Conditions or Restrictions. Agencies may impose special conditions or restrictions on awards to "high risk" applicants/grantees in accordance with section __.12 of the grants management common rule. Agencies shall document use of the "Exception" provisions of section __.6 and "High-risk" provisions of section __.12 of the grants management common rule.</p>	<p>recipients.</p> <p>(c) For competitive grant programs, unless prohibited by statute, agencies shall design and execute a merit review process for applications. This process shall be described in the announcement of funding opportunity or incorporated by reference as required by section __.204 Announcements of Funding Opportunities.</p> <p>__.207 Specific Conditions for Individual Recipients. Based on the criteria set forth in __.205 Agency Review of Merit of Proposals and Risk Posed by Applicants, or when a recipient materially fails to comply with the general or specific terms and conditions of a Federal award, or fails to meet expected performance goals as described in section __.404 Award Performance Goals, Federal awarding agencies may impose additional specific award conditions on individual recipients, such as requiring payments as reimbursements rather than advances, as needed under the following conditions:</p> <p>(a) The applicant or recipient is notified as to:</p> <p>(1) The nature of the additional requirements;</p> <p>(2) The reason why the additional requirements are being imposed;</p> <p>(3) The nature of the corrective action needed, if applicable;</p> <p>(4) The time allowed for completing the corrective actions if applicable, and</p> <p>(5) The method for requesting reconsideration of the additional requirements imposed.</p> <p>(b) Any corrective special conditions shall be promptly removed once the conditions that prompted them have been corrected.</p> <p>(c) See also section __.403 Agency, Program, or Federal Award Specific Terms and Conditions</p>
	<p>1.h. Waiver of Single State Agency Requirements.</p> <p>(1) Requests to agencies from the Governors, or other duly constituted State authorities, for waiver of "single" State agency requirements in accordance with section 31 U.S.C.</p>	<p><i>Note: See __.102 and __.103 for comparison.</i></p>

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	<p>6504, "Use of existing State or multi-member agency to administer grant programs," shall be given expeditious handling and, whenever possible, an affirmative response.</p> <p>(2) When it is necessary to refuse a request for waiver of "single" State agency requirements under section 204 of the Intergovernmental Corporation Act, the Federal grantor agency shall advise OMB prior to informing the State that the request cannot be granted. The agency shall indicate to OMB the reasons for the denial of the request.</p> <p>(3) Legislative proposals embracing grant-in-aid programs shall avoid inclusion of proposals for "single" State agencies in the absence of compelling reasons to do otherwise. In addition, existing requirements in present grant-in-aid programs shall be reviewed and legislative proposals developed for the removal of these restrictive provisions.</p>	
<p>____.15 Metric System of Measurement.</p> <p>The Metric Conversion Act, as amended by the Omnibus Trade and Competitiveness Act (15 U.S.C. 205) declares that the metric system is the preferred measurement system for U.S. trade and commerce. The Act requires each Federal agency to establish a date or dates in consultation with the Secretary of Commerce, when the metric system of measurement will be used in the agency's procurements, grants, and other business-related activities. Metric implementation may take longer where the use of the system is initially impractical or likely to cause significant inefficiencies in the accomplishment of federally-funded activities. Federal awarding agencies shall follow the provisions of E.O. 12770, "Metric Usage in Federal Government Programs" (56 FR 35801, 3 CFR, 1991 Comp., p. 343).</p>	<p>1. j. Metric System of Measurement. The Metric Conversion Act of 1975, as amended, declares that the metric system is the preferred measurement system for U.S. trade and commerce. The Act requires each Federal agency to establish a date(s), in consultation with the Secretary of Commerce, when the metric system of measurement will be used in the agency's procurement, grants, and other business-related activities. Metric implementation may take longer where the use of the system is initially impractical or likely to cause significant inefficiencies in the accomplishment of federally-funded activities. Heads of departments and agencies shall establish a process for a policy level and program level review of proposed exceptions to metric usage in grants programs. Executive Order 12770 ("Metric Usage in Federal Government Programs") elaborates on implementation of the Act.</p>	<p><i>Not included in proposed guidance - agencies should inform recipients of appropriate national policy requirements. Additionally see ____402</i></p>
<p>____.16 Resource Conservation and Recovery Act.</p> <p>Under the Act, any State agency or agency of a political subdivision of a State which is using appropriated Federal funds must comply with section 6002. Section 6002 requires that preference be given in procurement programs to the purchase of specific products containing recycled materials identified in guidelines developed by the Environmental Protection Agency (EPA) (40 CFR parts 247–254). Accordingly, State and local institutions of</p>	<p>2.h. Resource Conservation and Recovery Act.</p> <p>Agencies shall implement the Resource Conservation and Recovery Act of 1976 (RCRA) (42 U.S.C. 6962). Any State agency or agency of a political subdivision of a State which is using appropriated Federal funds must comply with Section 6002 of RCRA. Section 6002 requires that preference be given in procurement programs to the purchase of specific products containing recycled materials identified in guidelines developed by the Environmental</p>	<p>From Appendix III (14) – Contract Provisions for Recipient and Subrecipient Contracts</p> <p>In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable,</p>

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higher education, hospitals, and non-profit organizations that receive direct Federal awards or other Federal funds shall give preference in their procurement programs funded with Federal funds to the purchase of recycled products pursuant to the EPA guidelines.	Protection Agency (EPA). Current guidelines are contained in 40 CFR Parts 247-253. State and local recipients of grants, loans, cooperative agreements or other instruments funded by appropriated Federal funds shall give preference in procurement programs to the purchase of recycled products pursuant to the EPA guidelines.	consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.
___.17 Certifications and representations. Unless prohibited by statute or codified regulation, each Federal awarding agency is authorized and encouraged to allow recipients to submit certifications and representations required by statute, executive order, or regulation on an annual basis, if the recipients have ongoing and continuing relationships with the agency. Annual certifications and representations shall be signed by responsible officials with the authority to ensure recipients' compliance with the pertinent requirements.		___.208 Certifications and Representations. Unless prohibited by statute or codified regulation, each Federal awarding agency is authorized to require recipients to submit certifications and representations required by statute, Executive Order, or regulation on an annual basis. Submission may be required more frequently if the recipient is failing to meet a requirement of its Federal award.
		___.209 Pre-Award Costs For guidance on costs incurred by recipients prior to the award, see section ___.623 Selected Items of Cost, C-38 Pre-award (or Pre-agreement) Costs.
		Subchapter C---Federal Award Notice
		___.301 Content of this Subchapter. This subchapter contains guidance on what information Federal agencies must include in their notices of Federal awards.
		___.302 Provision of Notification for Each Federal Award. (a) A Federal agency must provide notification of a Federal award to the recipient for each Federal award it makes, which shall include the information listed below: (1) Award recipient; (2) Recipient's DUNS number (see Appendix I – Definitions, Data Universal Numbering System (DUNS) number); (3) Unique award identification code (3) Federal award project description; and (4) Date and amount of the Federal award. (b) Further, for awards above \$25,000 except as noted

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		below, an agency must announce all Federal award decisions publicly and publish the above listed information on a publicly available OMB-designated government wide website. (c) Nothing in this section shall be construed as requiring the publication of information otherwise exempt under 5 U.S.C section (popularly referred to as the “Freedom of Information Act”), or controlled unclassified information pursuant to E.O. 13556.
		____.303 Method of Notification. A Federal agency shall provide notices of Federal award to the recipient electronically. However, an agency must provide a paper copy of the Federal award notice upon request from the recipient or when the recipient does not easily have access to electronically transmitted information.
		____.304 Information Contained in Federal Award. The notice of Federal award shall include the following information (see also Subchapter D – Inclusion of Terms and Conditions in Federal Award Notice): (a) The information listed in section _____.302 Provision Of Notification for Each Federal Award, paragraph (a); (b) General terms and conditions as described in sections _____.401 General Terms and Conditions and _____.402 Administrative and National Policy Requirements; (c) Any agency or Federal award-specific terms and conditions as described in section _____.403 Agency, Program, or Federal Award Specific Terms and Conditions; and (d) Any other information required by the agency.
		Subchapter D – Inclusion of Terms and Conditions in Federal Award Notice
		____.401 General Terms and Conditions. (a) Federal agencies shall incorporate either in the provided award notice or by reference the following requirements as general terms and conditions, as applicable: (1) Administrative requirements, implemented by the Federal agency as specified in subchapters E through G of this guidance. (2) National policy requirements. These include statutory,

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		<p>E. O., other Presidential directive, or regulatory requirements that apply by specific reference and are not program-specific. (b) Agencies shall either provide the general terms and conditions in the award notice or incorporate them by reference. The Federal award notice must include wording to incorporate by reference the appropriate set of general terms and conditions. The reference must be to the website at which the agency maintains the general terms and conditions, in accordance with paragraph (b) above.</p> <p>If a recipient requests a copy of the full text of the general terms and conditions, an agency must provide it. Where accessible to the recipient, this may be done electronically. However, an agency may not generally provide a copy separately with each Federal award because the general terms and conditions do not vary from one Federal award to another.</p> <p>(c) Wherever the general terms and conditions referenced in (a) are publicly available, the agency must maintain an archive of previous versions of the general terms and conditions, with effective dates, for use by recipients, auditors, or others.</p>
		<p>—.402 Administrative and National Policy Requirements.</p> <p>Federal agencies shall manage and administer grants and cooperative agreements in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements: including but not limited to those protecting public welfare, the environment, and prohibiting discrimination. Federal agencies shall communicate to recipients all relevant public policy requirements, including those outlined in general appropriations provisions, and incorporate them either directly or by reference in the terms and conditions of the award.</p> <p>Recipient and subrecipient entities are responsible for understanding and complying with all applicable award provisions. For all Federal awards, this includes the provisions of the Federal Funding Accountability and</p>

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		Transparency Act of 2006 (Pub. L. 109-282), as amended by section 6202 of Public Law 110-252, which includes guidance on executive compensation, and also guidance implementing the requirements of that act for recipients at 2 CFR part 25 or 170.
		<p>____.403 Agency, Program, or Federal Award-Specific Terms and Conditions.</p> <p>(a) Federal awarding agencies must include with each award notice any terms and conditions needed to communicate additional requirements, whether administrative or programmatic, specific to agency policy, the program, or the individual Federal award that are in addition to the requirements outlined in the Federal awarding agency’s general terms and conditions. Whenever practicable, these specific terms and conditions should also be shared on a public website and in announcements of funding opportunities (as outlined in _____.204 Announcements of Funding Opportunities) in addition to being included in an award. See also section _____.207 Specific Conditions for Individual Recipients.</p>
		<p>____.404 Award Performance Goals.</p> <p>An agency must include in the Federal award notice an indication of the timing and scope of expected performance by the recipient as related to the outcomes intended to be achieved by the program. In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy). Where appropriate, the Federal award may include specific performance goals, indicators, milestones, or expected outcomes (such as outputs, or services performed or public impacts of any of these) with an expected timeline for accomplishment. Reporting requirements must be clearly articulated such that, where appropriate performance during the execution of the award has a standard against which recipient performance can be measured. An agency may include program-specific requirements, as applicable. These requirements should be aligned with agency strategic goals, strategic objectives or performance goals that are relevant to the program. See also OMB Circular A-11, Preparation, Submission and Execution of the</p>

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		Budget part 6 for definitions of strategic objectives and performance goals.
Subpart C---Post Award Requirements	Subpart C Post-Award Requirements	Subchapter E---Post Federal Award Requirements.
Financial and Program Management	Financial Administration	___.502 Standards for Financial and Program Management
___.20 Purpose of financial and program management. Sections 215.21 through 215.28 prescribe standards for financial management systems, methods for making payments and rules for: satisfying cost sharing and matching requirements, accounting for program income, budget revision approvals, making audits, determining allowability of cost, and establishing fund availability.	___.20 Standards for financial management systems.	
___.21 Standards for financial management systems. (a) Federal awarding agencies shall require recipients to relate financial data to performance data and develop unit cost information whenever practical.	<p>(a) A State must expand and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—</p> <p>(1) Permit preparation of reports required by this part and the statutes authorizing the grant, and</p> <p>(2) Permit the tracing of funds to a level of expenditures</p>	<p>(a) Performance measurement. Federal awarding agencies shall require recipients to relate financial data to performance accomplishments of the award whenever practicable. Where available, recipients shall also provide cost information to demonstrate cost effective practices (e.g., through unit cost data). The award recipient’s performance should be measured in a way that will help Federal agencies and other recipients to improve program outcomes, share lessons learned and spread the adoption of promising practices. Federal awarding agencies should provide recipients with clear performance goals, indicators, and milestones expected as a condition of the grant. Performance reporting frequency and content should be established to not only allow the Federal agency to understand recipient progress but should also facilitate identification of promising practices among recipients and build upon the evidence base on which the Federal agency’s program and performance decisions are made.</p> <p>(b) A state must expend and account for award funds in accordance with state laws and procedures for expending and accounting for its own funds. A state’s financial management system must be sufficient to permit: (1) the preparation of reports required by general and program-specific terms and conditions; and (2) the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to all applicable terms, conditions, and restrictions.</p>

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<p>(b) Recipients' financial management systems shall provide for the following.</p> <p>(1) Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in §215.52. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient shall not be required to establish an accrual accounting system. These recipients may develop such accrual data for its reports on the basis of an analysis of the documentation on hand.</p> <p>(2) Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.</p> <p>(3) Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.</p> <p>(4) Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.</p>	<p>adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.</p> <p>(b) The financial management systems of other grantees and subgrantees must meet the following standards:</p> <p>(1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.</p> <p>(2) Accounting records. Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.</p> <p>(3) Internal control. Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.</p> <p>(4) Budget control. Actual expenditures or outlays must be compared with budgeted amounts for each grant or subgrant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate</p>	<p>(c) Other recipients and subrecipients' financial management systems shall provide for the following.</p> <p>(1) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in section _____.505 Performance and Financial Monitoring and Reporting . If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient shall not be required to establish an accrual accounting system. These recipients may develop such accrual data for its reports on the basis of an analysis of the documentation on hand.</p> <p>(2) Records that identify adequately the source and application of funds for Federally-funded activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.</p> <p>(3) Effective control over and accountability for all funds, property, and other assets. Recipients shall adequately safeguard all such assets and assure that they are used solely for authorized purposes.</p> <p>(4) Comparison of outlays with budget amounts for each Federal award. Whenever possible, financial information should be provided in the context of performance accomplishments of the award (e.g., unit cost data).</p>

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<p>(5) Written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for program purposes by the recipient. To the extent that the provisions of the Cash Management Improvement Act (CMIA) (Pub. L. 101-453) govern, payment methods of State agencies, instrumentalities, and fiscal agents shall be consistent with CMIA Treasury-State Agreements or the CMIA default procedures codified at 31 CFR part 205, "Withdrawal of Cash from the Treasury for Advances under Federal Grant and Other Programs."</p> <p>(6) Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.</p> <p>(7) Accounting records including cost accounting records</p>	<p>or specifically required in the grant or subgrant agreement. If unit cost data are required, estimates based on available documentation will be accepted whenever possible.</p> <p>(7) Cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees.</p> <p>2. a. Cash Management. Agency methods and procedures for transferring funds shall minimize the time elapsing between the transfer to recipients of grants and cooperative agreements and the recipient's need for the funds. (1) Such transfers shall be made consistent with program purposes, applicable law and Treasury regulations contained in 31 CFR Part 205, Federal Funds Transfer Procedures. (2) Where letters-of-credit are used to provide funds, they shall be in the same amount as the award.</p> <p>(5) Allowable cost. Applicable OMB cost principles, agency program regulations, and the terms of grant and subgrant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.</p> <p>(6) Source documentation. Accounting records must be</p>	<p>(5) Written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for program purposes by the recipient. To the extent that the provisions of the Cash Management Improvement Act (CMIA) (Pub. L. 101-453) govern, payment methods of state agencies, instrumentalities, and fiscal agents shall be consistent with CMIA Treasury-State Agreements or the CMIA default procedures codified at 31 CFR part 205, " Rules and Procedures for Efficient Federal-State Funds Transfers."</p> <p>(6) Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles in this guidance and the terms and conditions of the Federal award.</p> <p>(7) Accounting records including cost accounting records</p>

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<p>that are supported by source documentation.</p> <p>(c) Where the Federal Government guarantees or insures the repayment of money borrowed by the recipient, the Federal awarding agency, at its discretion, may require adequate bonding and insurance if the bonding and insurance requirements of the recipient are not deemed adequate to protect the interest of the Federal Government.</p> <p>(d) The Federal awarding agency may require adequate fidelity bond coverage where the recipient lacks sufficient coverage to protect the Federal Government's interest.</p> <p>(e) Where bonds are required in the situations described above, the bonds shall be obtained from companies holding certificates of authority as acceptable sureties, as prescribed in 31 CFR part 223, "Surety Companies Doing Business with the United States."</p>	<p>supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.</p> <p>(c) An awarding agency may review the adequacy of the financial management system of any applicant for financial assistance as part of a preaward review or at any time subsequent to award.</p> <p>2.b. Grantee Financial Management Systems. In assessing the adequacy of an applicant's financial management system, the awarding agency shall rely on readily available sources of information, such as audit reports, to the maximum extent possible. If additional information is necessary to assure prudent management of agency funds, it shall be obtained from the applicant or from an on-site review.</p>	<p>that are supported by source documentation.</p> <p>(d) Bonds. An agency may include a provision on bonding, insurance, or both in the following circumstances: (1) Where the Federal government guarantees or insures the repayment of money borrowed by the recipient, the Federal awarding agency, at its discretion, may require adequate bonding and insurance if the bonding and insurance requirements of the recipient are not deemed adequate to protect the interest of the Federal government. (2) The Federal awarding agency may require adequate fidelity bond coverage where the recipient lacks sufficient coverage to protect the Federal government's interest. (3) Where bonds are required in the situations described above, the bonds shall be obtained from companies holding certificates of authority as acceptable sureties, as prescribed in 31 CFR part 223, "Surety Companies Doing Business with the United States."</p>
<p>—.22 Payment.</p> <p>(a) Payment methods shall minimize the time elapsing between the transfer of funds from the United States</p>	<p>—.21 Payment.</p> <p>(a) Scope. This section prescribes the basic standard and the methods under which a Federal agency will make payments to grantees, and grantees will make payments to subgrantees and contractors.</p> <p>(b) Basic standard. Methods and procedures for payment shall minimize the time elapsing between the transfer of</p>	<p>—.502 (e) Payment.</p> <p>1) Payment methods shall minimize the time elapsing between the transfer of funds from the United States</p>

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<p>Treasury and the issuance or redemption of checks, warrants, or payment by other means by the recipients. Payment methods of State agencies or instrumentalities shall be consistent with Treasury-State CMIA agreements or default procedures codified at 31 CFR part 205.</p> <p>(b) Recipients are to be paid in advance, provided they maintain or demonstrate the willingness to maintain:</p> <p>(1) Written procedures that minimize the time elapsing between the transfer of funds and disbursement by the recipient, and</p> <p>(2) Financial management systems that meet the standards for fund control and accountability as established in §215.21. Cash advances to a recipient organization shall be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs.</p>	<p>funds and disbursement by the grantee or subgrantee, in accordance with Treasury regulations at 31 CFR Part 205.</p> <p>(c) Advances. Grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee.</p>	<p>Treasury and the disbursement by the recipient by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. Payment methods of state agencies or instrumentalities shall be consistent with Treasury-State CMIA agreements and default procedures codified at 31 CFR Part 205. See also paragraph (c)(5) of this section.</p> <p>Except as noted elsewhere in this Guidance, agencies shall require recipients to use only OMB-approved standard governmentwide information collection requests to request payment via either advances and reimbursements. Such information shall be submitted to agencies electronically, unless otherwise requested by the recipient. If paper copies are submitted, agencies shall not require more than an original and two copies.</p> <p>(2) Recipients may be paid in advance, provided they maintain or demonstrate the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the recipient, and financial management systems that meet the standards for fund control and accountability as established in this section. Cash advances to a recipient organization shall be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the recipient in carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs. The recipient shall make timely payment to vendors in accordance with the contract provisions. Project costs means all costs of accomplishing the objectives of an award that are allowable under the award terms and conditions and included either as:</p> <p>(i) Costs that the recipient incurs and charges to the award, whether:</p> <p>(a) Paid by Federal funds; or</p> <p>(b) Paid by the recipient with non-Federal funds and</p>

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<p>(c) Whenever possible, advances shall be consolidated to cover anticipated cash needs for all awards made by the Federal awarding agency to the recipient.</p> <p>(1) Advance payment mechanisms include, but are not limited to, Treasury check and electronic funds transfer.</p> <p>(2) Advance payment mechanisms are subject to 31 CFR part 205.</p> <p>(3) Recipients shall be authorized to submit requests for advances and reimbursements at least monthly when electronic fund transfers are not used.</p> <p>(d) Requests for Treasury check advance payment shall be submitted on SF-270, "Request for Advance or Reimbursement," or other forms as may be authorized by OMB. This form is not to be used when Treasury check advance payments are made to the recipient automatically through the use of a predetermined payment schedule or if precluded by special Federal awarding agency instructions for electronic funds transfer.</p> <p>(e) Reimbursement is the preferred method when the requirements in §215.12(b) cannot be met. Federal awarding agencies may also use this method on any construction agreement, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal assistance constitutes a minor portion of the project.</p> <p>(1) When the reimbursement method is used, the Federal awarding agency shall make payment within 30 days after receipt of the billing, unless the billing is improper.</p>	<p>(d) Reimbursement. Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. Grantees and subgrantees may also be paid by reimbursement for any construction grant. Except as otherwise specified in regulation, Federal agencies shall not use the percentage of completion method to pay construction grants. The grantee or subgrantee may use that method to pay its construction contractor, and if it does, the awarding agency's payments to the grantee or subgrantee will be based on the grantee's or subgrantee's actual rate of disbursement.</p>	<p>counted toward cost sharing or matching specified by the award; or</p> <p>(ii) The value of third party in-kind contributions counted toward the recipient's cost sharing or matching specified by the award.</p> <p>(3) Whenever possible, advances shall be consolidated to cover anticipated cash needs for all Federal awards made by the Federal awarding agency to the recipient.</p> <p>(A) Advance payment mechanisms include, but are not limited to, Treasury check and electronic funds transfer and should comply with applicable guidance in 31 CFR part 208.</p> <p>(B) Advance payment mechanisms (pre-issuance and post-issuance funding) to states and state entities are subject to 31 CFR part 205.</p> <p>(C) Recipients shall be authorized to submit requests for advances and reimbursements at least monthly when electronic fund transfers are not used, and as often as they like when electronic transfers are used.</p> <p>(D) Reimbursement is the preferred method when the requirements in paragraph (e)(2) cannot be met or when the recipient requests payment by reimbursement. Federal awarding agencies may also use this method on any construction award, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal award constitutes a minor portion of the project.</p> <p>(i) When the reimbursement method is used, the Federal awarding agency shall make payment within 30 days after receipt of the billing, unless the awarding agency reasonably believes the request to be improper.</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(2) Recipients shall be authorized to submit request for reimbursement at least monthly when electronic funds transfers are not used.</p> <p>(f) If a recipient cannot meet the criteria for advance payments and the Federal awarding agency has determined that reimbursement is not feasible because the recipient lacks sufficient working capital, the Federal awarding agency may provide cash on a working capital advance basis. Under this procedure, the Federal awarding agency shall advance cash to the recipient to cover its estimated disbursement needs for an initial period generally geared to the awardee's disbursing cycle. Thereafter, the Federal awarding agency shall reimburse the recipient for its actual cash disbursements. The working capital advance method of payment shall not be used for recipients unwilling or unable to provide timely advances to their subrecipient to meet the subrecipient's actual cash disbursements.</p> <p>(g) To the extent available, recipients shall disburse funds available from repayments to and interest earned on a revolving fund, program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments.</p> <p>(h) Unless otherwise required by statute, Federal awarding agencies shall not withhold payments for proper charges made by recipients at any time during the project period unless paragraphs (h)(1) or (2) of this section apply.</p>	<p>(e) Working capital advances. If a grantee cannot meet the criteria for advance payments described in paragraph (c) of this section, and the Federal agency has determined that reimbursement is not feasible because the grantee lacks sufficient working capital, the awarding agency may provide cash or a working capital advance basis. Under this procedure the awarding agency shall advance cash to the grantee to cover its estimated disbursement needs for an initial period generally geared to the grantee's disbursing cycle. Thereafter, the awarding agency shall reimburse the grantee for its actual cash disbursements. The working capital advance method of payment shall not be used by grantees or subgrantees if the reason for using such method is the unwillingness or inability of the grantee to provide timely advances to the subgrantee to meet the subgrantee's actual cash disbursements.</p> <p>(f) Effect of program income, refunds, and audit recoveries on payment. (1) Grantees and subgrantees shall disburse repayments to and interest earned on a revolving fund before requesting additional cash payments for the same activity. (2) Except as provided in paragraph (f)(1) of this section, grantees and subgrantees shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments.</p> <p>(g) Withholding payments. (1) Unless otherwise required by Federal statute, awarding agencies shall not withhold payments for proper charges incurred by grantees or subgrantees unless—</p>	<p>(E) If a recipient cannot meet the criteria for advance payments and the Federal awarding agency has determined that reimbursement is not feasible because the recipient lacks sufficient working capital, the Federal awarding agency may provide cash on a working capital advance basis. Under this procedure, the Federal awarding agency shall advance cash to the recipient to cover its estimated disbursement needs for an initial period generally geared to the Federal recipient's disbursing cycle. Thereafter, the Federal awarding agency shall reimburse the recipient for its actual cash disbursements. Use of the working capital advance method of payment requires that the recipient provide timely advances to any subrecipients in order to meet the subrecipient's actual cash disbursements. The working capital advance method of payment shall not be used by recipients or subrecipients if the reason for using this method is the unwillingness or inability of the recipient to provide timely advances to the subrecipient to meet the subrecipient's actual case disbursements.</p> <p>(F) Use of resources before requesting cash advances. To the extent available, recipients shall disburse funds available from repayments to a revolving fund, program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments.</p> <p>(G) Unless otherwise required by statute, Federal awarding agencies shall not withhold payments for proper charges made by recipients at any time during the project period unless (i) or (ii) apply.</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(1) A recipient has failed to comply with the project objectives, the terms and conditions of the award, or Federal reporting requirements.</p> <p>(2) The recipient or subrecipient is delinquent in a debt to the United States as defined in OMB Circular A-129, "Managing Federal Credit Programs." Under such conditions, the Federal awarding agency may, upon reasonable notice, inform the recipient that payments shall not be made for obligations incurred after a specified date until the conditions are corrected or the indebtedness to the Federal Government is liquidated.</p>	<p>(i) The grantee or subgrantee has failed to comply with grant award conditions or</p> <p>(ii) The grantee or subgrantee is indebted to the United States.</p> <p>(2) Cash withheld for failure to comply with grant award condition, but without suspension of the grant, shall be released to the grantee upon subsequent compliance. When a grant is suspended, payment adjustments will be made in accordance with § 92.43(c).</p> <p>(3) A Federal agency shall not make payment to grantees for amounts that are withheld by grantees or subgrantees from payment to contractors to assure satisfactory completion of work. Payments shall be made by the Federal agency when the grantees or subgrantees actually disburse the withheld funds to the contractors or to escrow accounts established to assure satisfactory completion of work.</p>	<p>(i) A recipient has failed to comply with the project objectives, the terms and conditions of the Federal award, or Federal reporting requirements.</p> <p>(ii) The recipient or subrecipient is delinquent in a debt to the United States as defined in OMB Guidance A-129, "Managing Federal Credit Programs." Under such conditions, the Federal awarding agency may, upon reasonable notice, inform the recipient that payments shall not be made for obligations incurred after a specified date until the conditions are corrected or the indebtedness to the Federal government is liquidated.</p> <p>(H) Cash withheld for failure to comply with grant award conditions, but without suspension of the grant, shall be released to the recipient upon subsequent compliance. When a grant is suspended, payment adjustments will be made in accordance with paragraph (I) of this section.</p> <p>(I) A Federal agency shall not make payments to recipients for amounts that are withheld by recipients or subrecipients from payment to contractors to assure satisfactory completion of work. Payments shall be made by the Federal agency when the recipient or subrecipients actually disburse the withheld funds to the contractors or to escrow accounts established to assure satisfactory completion of work.</p>
<p>(i) Standards governing the use of banks and other institutions as depositories of funds advanced under awards are as follows.</p> <p>(1) Except for situations described in paragraph (i)(2) of this section, Federal awarding agencies shall not require separate depository accounts for funds provided to a recipient or establish any eligibility requirements for depositories for funds provided to a recipient. However, recipients must be able to account for the receipt, obligation and expenditure of funds.</p>	<p>(h) Cash depositories.</p> <p>(2) A grantee or subgrantee shall maintain a separate bank account only when required by Federal-State agreement.</p>	<p>(J) Standards governing the use of banks and other institutions as depositories of funds advanced under Federal awards are as follows.</p> <p>(i) Except for situations described in paragraphs (K) and (L) of this section, Federal awarding agencies shall not require separate depository accounts for funds provided to a recipient or establish any eligibility requirements for depositories for funds provided to a recipient. However, recipients must be able to account for the receipt, obligation and expenditure of funds.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(2) Advances of Federal funds shall be deposited and maintained in insured accounts whenever possible.</p> <p>(j) Consistent with the national goal of expanding the opportunities for women-owned and minority-owned business enterprises, recipients shall be encouraged to use women-owned and minority-owned banks (a bank which is owned at least 50 percent by women or minority group members).</p> <p>(k) Recipients shall maintain advances of Federal funds in interest bearing accounts, unless paragraphs (k)(1), (2) or (3) of this section apply.</p> <p>(1) The recipient receives less than \$120,000 in Federal awards per year.</p> <p>(2) The best reasonably available interest bearing account would not be expected to earn interest in excess of \$250 per year on Federal cash balances.</p> <p>(3) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.</p> <p>(l) For those entities where CMIA and its implementing regulations at 31 CFR part 205 do not apply, interest earned on Federal advances deposited in interest bearing accounts shall be remitted annually to Department of Health and Human Services, Payment Management System, Rockville, MD 20852. Interest amounts up to \$250 per year may be retained by the recipient for administrative expense. State universities and hospitals shall comply with CMIA, as it pertains to interest. If an entity subject to CMIA uses its own funds to pay pre-award costs for discretionary awards without prior written approval from the Federal awarding agency, it waives its right to recover the interest under CMIA.</p>	<p>(1) Consistent with the national goal of expanding the opportunities for minority business enterprises, grantees and subgrantees are encouraged to use minority banks (a bank which is owned at least 50 percent by minority group members). A list of minority owned banks can be obtained from the Minority Business Development Agency, Department of Commerce, Washington, DC 20230.</p> <p>(i) Interest earned on advances. Except for interest earned on advances of funds exempt under the Intergovernmental Cooperation Act (31 U.S.C. 6501 et seq.) and the Indian Self-Determination Act (23 U.S.C. 450), grantees and subgrantees shall promptly, but at least quarterly, remit interest earned on advances to the Federal agency. The grantee or subgrantee may keep interest amounts up to \$100 per year for administrative expenses.</p>	<p>(ii) Advances of Federal funds shall be deposited and maintained in insured accounts whenever possible.</p> <p>(K) Recipients shall maintain advances of Federal funds in interest-bearing accounts, unless (i), (ii) or (iii) apply.</p> <p>(i) The recipient receives less than \$120,000 in Federal awards per year.</p> <p>(ii) The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.</p> <p>(iii) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.</p> <p>(L) For those entities where CMIA and its implementing regulations do not apply, interest earned on Federal advances deposited in interest-bearing accounts shall be promptly refunded to the Federal awarding agency unless specifically prohibited by law, per the guidance in the Treasury Financial Manual at I TFM 6-2000. Interest amounts up to \$500 per year may be retained by the recipient for administrative expense. If an entity subject to CMIA uses its own funds to pay pre-award costs for discretionary Federal awards without prior written approval from the Federal awarding agency as required by section __.621 Selected Items of Cost C-38 Pre-award (or Pre-agreement) Costs, it waives its right to recover the interest under CMIA.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(m) Except as noted elsewhere in this part, only the following forms shall be authorized for the recipients in requesting advances and reimbursements. Federal agencies shall not require more than an original and two copies of these forms.</p> <p>(1) SF-270, Request for Advance or Reimbursement. Each Federal awarding agency shall adopt the SF-270 as a standard form for all nonconstruction programs when electronic funds transfer or predetermined advance methods are not used. Federal awarding agencies, however, have the option of using this form for construction programs in lieu of the SF-271, “Outlay Report and Request for Reimbursement for Construction Programs.”</p> <p>(2) SF-271, Outlay Report and Request for Reimbursement for Construction Programs. Each Federal awarding agency shall adopt the SF-271 as the standard form to be used for requesting reimbursement for construction programs. However, a Federal awarding agency may substitute the SF-270 when the Federal awarding agency determines that it provides adequate information to meet Federal needs.</p>	<p>(d) Request for advance or reimbursement —(1) Advance payments. Requests for Treasury check advance payments will be submitted on Standard Form 270, Request for Advance or Reimbursement. (This form will not be used for drawdowns under a letter of credit, electronic funds transfer or when Treasury check advance payments are made to the grantee automatically on a predetermined basis.)</p> <p>(2) Reimbursements. Requests for reimbursement under nonconstruction grants will also be submitted on Standard Form 270. (For reimbursement requests under construction grants, see paragraph (e)(1) of this section.)</p> <p>(3) The frequency for submitting payment requests is treated in § 92.41(b)(3).</p> <p>(e) Outlay report and request for reimbursement for construction programs —(1) Grants that support construction activities paid by reimbursement method. (i) Requests for reimbursement under construction grants will be submitted on Standard Form 271, Outlay Report and Request for Reimbursement for Construction Programs. Federal agencies may, however, prescribe the Request for Advance or Reimbursement form, specified in § 92.41(d), instead of this form.</p>	<p><i>Note: The proposed language eliminates references to specific OMB-approved forms, and refers only broadly to OMB-approved information collections. Final guidance will be accompanied by a full list of the OMB-approved information collections that are available.</i></p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
	<p>(ii) The frequency for submitting reimbursement requests is treated in § 92.41(b)(3).</p> <p>(2) Grants that support construction activities paid by letter of credit, electronic funds transfer or Treasury check advance. (i) When a construction grant is paid by letter of credit, electronic funds transfer or Treasury check advances, the grantee will report its outlays to the Federal agency using Standard Form 271, Outlay Report and Request for Reimbursement for Construction Programs. The Federal agency will provide any necessary special instruction. However, frequency and due date shall be governed by § 92.41(b) (3) and (4).</p> <p>(ii) When a construction grant is paid by Treasury check advances based on periodic requests from the grantee, the advances will be requested on the form specified in § 92.41(d).</p> <p>(iii) The Federal agency may substitute the Financial Status Report specified in § 92.41(b) for the Outlay Report and Request for Reimbursement for Construction Programs.</p> <p>(3) Accounting basis. The accounting basis for the Outlay Report and Request for Reimbursement for Construction Programs shall be governed by § 92.41(b)(2).</p>	
<p>____.23 Cost sharing or matching.</p> <p>(a) All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria.</p>	<p>____.24 Matching or cost sharing.</p> <p>(a) Basic rule: Costs and contributions acceptable. With the qualifications and exceptions listed in paragraph (b) of this section, a matching or cost sharing requirement may be satisfied by either or both of the following:</p> <p>(a)(1) Allowable costs incurred by the grantee, subgrantee or a cost-type contractor under the assistance agreement. This includes allowable costs borne by non-Federal grants or by others cash donations from non-Federal third parties.</p>	<p>____.502 (f) Cost sharing or matching.</p> <p>(1) Voluntary committed cost sharing is not expected under Federal research proposals and is not to be used as a factor in the review of applications or proposals, except where otherwise required by statute. See also section ____616 Indirect (F&A) Costs.</p> <p>Where cost sharing is allowed, all contributions, including cash and third party in-kind contributions, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria:</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(1) Are verifiable from the recipient's records.</p> <p>(2) Are not included as contributions for any other federally-assisted project or program.</p> <p>(3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.</p> <p>(4) Are allowable under the applicable cost principles.</p> <p>(5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.</p> <p>(6) Are provided for in the approved budget when required by the Federal awarding agency.</p> <p>(7) Conform to other provisions of this part, as applicable.</p>	<p>(b) Qualifications and exceptions.</p> <p>(b)(6) Records. Costs and third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and subgrantee or cost-type contractors. These records must show how the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.</p> <p>(a)(2) The value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirements applies.</p> <p>(b)(3) Cost or contributions counted towards other Federal costs-sharing requirements. Neither costs nor the values of third party in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another Federal grant agreement, a Federal procurement contract, or any other award of Federal funds.</p> <p>(b)(1) Costs borne by other Federal grant agreements. Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant. This prohibition does not apply to income earned by a grantee or subgrantee from a contract awarded under another Federal grant.</p>	<p>(A) Are verifiable from the recipient's records;</p> <p>(B) Are not included as contributions for any other Federally-assisted project or program;</p> <p>(C) Are necessary and reasonable for accomplishment of project or program objectives;</p> <p>(D) Are allowable under the applicable cost principles;</p> <p>(E) Are not paid by the Federal government under another Federal award, except where authorized by Federal statute to be used for cost sharing or matching;</p> <p>(F) Are provided for in the approved budget when required by the Federal awarding agency; and</p> <p>(G) Conform to other provisions of this Guidance, as applicable.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(b) Unrecovered indirect costs may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency.</p>	<p>(b)(2) General revenue sharing. For the purpose of this section, general revenue sharing funds distributed under 31 U.S.C. 6702 are not considered Federal grant funds.</p> <p>(b)(4) Costs financed by program income. Costs financed by program income, as defined in § 92.25, shall not count towards satisfying a cost sharing or matching requirement unless they are expressly permitted in the terms of the assistance agreement. (This use of general program income is described in § 92.25(g).</p> <p>(b)(5) Services or property financed by income earned by contractors. Contractors under a grant may earn income from the activities carried out under the contract in addition to the amounts earned from the party awarding the contract. No costs of services or property supported by this income may count toward satisfying a cost sharing or matching requirement unless other provisions of the grant agreement expressly permit this kind of income to be used to meet the requirement.</p> <p>(b)(7) Special standards for third party in-kind contributions.</p> <p>(b)(7)(i) Third party in-kind contributions count towards satisfying a cost sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs.</p> <p>(b)(7)(iii) A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in:</p> <p>(A) An increase in the services or property provided under the contract (without additional cost to the grantee or subgrantee) or</p> <p>(B) A cost savings to the grantee or subgrantee.</p> <p>(b)(7)(iv) The values placed on third party in-kind</p>	<p>(2) Unrecovered indirect costs may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency.</p> <p>(f) (10) General revenue sharing. For the purpose of this section, general revenue sharing funds distributed under 31 U.S.C. § 6702 are not considered Federal award funds.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(c) Values for recipient contributions of services and property shall be established in accordance with the applicable cost principles. If a Federal awarding agency authorizes recipients to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching shall be the lesser of paragraphs (c)(1) or (2) of this section.</p> <p>(1) The certified value of the remaining life of the property recorded in the recipient's accounting records at the time of donation.</p> <p>(2) The current fair market value. However, when there is sufficient justification, the Federal awarding agency may approve the use of the current fair market value of the donated property, even if it exceeds the certified value at the time of donation to the project.</p>	<p>contributions for cost sharing or matching purposes will conform to the rules in the succeeding sections of this part. If a third party in-kind contribution is a type not treated in those sections, the value placed upon it shall be fair and reasonable.</p> <p>(e)(2) Other awards. If assisting in the acquisition of property is not the purpose of the grant or subgrant, paragraphs (e)(2) (i) and (ii) of this section apply:</p> <p>(e)(2)(i) If approval is obtained from the awarding agency, the market value at the time of donation of the donated equipment or buildings and the fair rental rate of the donated land may be counted as cost sharing or matching. In the case of a subgrant, the terms of the grant agreement may require that the approval be obtained from the Federal agency as well as the grantee. In all cases, the approval may be given only if a purchase of the equipment or rental of the land would be approved as an allowable direct cost. If any part of the donated property was acquired with Federal funds, only the non-federal share of the property may be counted as cost-sharing or matching.</p> <p>(e)(2)(ii) If approval is not obtained under paragraph (e)(2)(i) of this section, no amount may be counted for donated land, and only depreciation or use allowances may be counted for donated equipment and buildings. The depreciation or use allowances for this property are not treated as third party in-kind contributions. Instead, they are treated as costs incurred by the grantee or subgrantee. They are computed and allocated (usually as indirect costs) in accordance with the cost principles specified in § 92.22, in the same way as depreciation or use allowances for purchased equipment and buildings. The amount of depreciation or use allowances for donated equipment and buildings is based on the property's market value at the time it was donated.</p> <p>(c) Valuation of donated services</p> <p>(1) Volunteer services. Unpaid services provided to a</p>	<p>(3) Values for recipient contributions of services and property shall be established in accordance with the applicable cost principles. If a Federal awarding agency authorizes recipients to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching shall be the lesser of (A) or (B).</p> <p>(A) The certified value of the remaining life of the property recorded in the recipient's accounting records at the time of donation.</p> <p>(B) The current fair market value. However, when there is sufficient justification, the Federal awarding agency may approve the use of the current fair market value of the donated property, even if it exceeds the certified value at the time of donation to the project.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(d) Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for volunteer services shall be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not found in the recipient organization, rates shall be consistent with those paid for similar work in the labor market in which the recipient competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.</p> <p>(e) When an employer other than the recipient furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits that are reasonable, allowable, and allocable, but exclusive of overhead costs), provided these services are in the same skill for which the employee is normally paid.</p> <p>(f) Donated supplies may include such items as expendable equipment, office supplies, laboratory supplies or workshop and classroom supplies. Value assessed to donated supplies included in the cost sharing or matching share shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.</p>	<p>grantee or subgrantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or subgrantee's organization. If the grantee or subgrantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.</p> <p>(c)(2) Employees of other organizations. When an employer other than a grantee, subgrantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, paragraph (c)(1) of this section applies.</p> <p>(d) Valuation of third party donated supplies and loaned equipment or space.</p> <p>(1) If a third party donates supplies, the contribution will be valued at the market value of the supplies at the time of donation.</p> <p>(d)(2) If a third party donates the use of equipment or space in a building but retains title, the contribution will be valued at the fair rental rate of the equipment or space.</p> <p>(e) Valuation of third party donated equipment, buildings, and land. If a third party donates equipment, buildings, or land, and title passes to a grantee or subgrantee, the treatment of the donated property will depend upon the purpose of the grant or subgrant, as follows:</p> <p>(e)(1) Awards for capital expenditures. If the purpose of the grant or subgrant is to assist the grantee or subgrantee in the acquisition of property, the market value of that property at the time of donation may be counted as cost sharing or matching,</p>	<p>(4) Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for volunteer services shall be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not found in the recipient organization, rates shall be consistent with those paid for similar work in the labor market in which the recipient competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.</p> <p>(5) When an employer other than the recipient furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits that is reasonable, allowable, and allocable, but exclusive of overhead costs), provided these services employ the same skill(s) for which the employee is normally paid.</p> <p>(6) Donated supplies from third parties may include such items as equipment, office supplies, laboratory supplies or workshop and classroom supplies. Value assessed to donated supplies included in the cost sharing or matching share shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(g) The method used for determining cost sharing or matching for donated equipment, buildings and land for which title passes to the recipient may differ according to the purpose of the award, if paragraphs (g)(1) or (2) of this section apply.</p> <p>(1) If the purpose of the award is to assist the recipient in the acquisition of equipment, buildings or land, the total value of the donated property may be claimed as cost sharing or matching.</p> <p>(2) If the purpose of the award is to support activities that require the use of equipment, buildings or land, normally only depreciation or use charges for equipment and buildings may be made. However, the full value of equipment or other capital assets and fair rental charges for land may be allowed, provided that the Federal awarding agency has approved the charges.</p> <p>(h) The value of donated property shall be determined in accordance with the usual accounting policies of the recipient, with the following qualifications.</p> <p>(1) The value of donated land and buildings shall not exceed its fair market value at the time of donation to the recipient as established by an independent appraiser (e.g.,</p>	<p>(f) Valuation of grantee or subgrantee donated real property for construction/acquisition. If a grantee or subgrantee donates real property for a construction or facilities acquisition project, the current market value of that property may be counted as cost sharing or matching. If any part of the donated property was acquired with Federal funds, only the non-federal share of the property may be counted as cost sharing or matching.</p> <p>(g) Appraisal of real property. In some cases under paragraphs (d), (e) and (f) of this section, it will be necessary to establish the market value of land or a building or the fair rental rate of land or of space in a building. In these cases, the Federal agency may require the market value or fair rental value be set by an independent appraiser, and that the value or rate be certified by the grantee. This requirement will also be imposed by the grantee on subgrantees.</p>	<p>(7) The method used for determining cost sharing or matching for third-party- donated equipment, buildings and land for which title passes to the recipient may differ according to the purpose of the Federal award, if (A) or (B) applies.</p> <p>(A) If the purpose of the Federal award is to assist the recipient in the acquisition of equipment, buildings or land, the total value of the donated property may be claimed as cost sharing or matching.</p> <p>(B) If the purpose of the Federal award is to support activities that require the use of equipment, buildings or land, normally only depreciation or use charges for equipment and buildings may be made. However, the full value of equipment or other capital assets and fair rental charges for land may be allowed, provided that the Federal awarding agency has approved the charges. See also section __.621 Selected Items of Cost</p> <p>(8) The value of donated property shall be determined in accordance with the usual accounting policies of the recipient, with the following qualifications:</p> <p>(A) The value of donated land and buildings shall not exceed its fair market value at the time of donation to the recipient as established by an independent appraiser (e.g.,</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>certified real property appraiser or General Services Administration representative) and certified by a responsible official of the recipient.</p> <p>(2) The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.</p> <p>(3) The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.</p> <p>(4) The value of loaned equipment shall not exceed its fair rental value.</p> <p>(5) The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties.</p> <p>(i) Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees.</p> <p>(ii) The basis for determining the valuation for personal service, material, equipment, buildings and land shall be documented.</p>	<p>(b)(7)(ii) Some third party in-kind contributions are goods and services that, if the grantee, subgrantee, or contractor receiving the contribution had to pay for them, the payments would have been an indirect costs. Costs sharing or matching credit for such contributions shall be given only if the grantee, subgrantee, or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions.</p>	<p>certified real property appraiser or General Services Administration representative) and certified by a responsible official of the recipient as required by the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, 42 U.S.C. 4601 et seq (Uniform Act).</p> <p>(B) The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.</p> <p>(C) The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.</p> <p>(D) The value of loaned equipment shall not exceed its fair rental value.</p> <p>(9) The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties:</p> <p>(A) Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees.</p> <p>(B) The basis for determining the valuation for personal service, material, equipment, buildings and land shall be documented.</p> <p>(C) Some third-party in-kind contributions are goods and services that, if the recipient, subrecipient, or contractor receiving the contribution had to pay for them, would have been as indirect costs. Cost sharing or matching credit for such contributions shall be given only if the recipient, subrecipient, or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions.</p>
<p>____.24 Program income.</p> <p>(a) Federal awarding agencies shall apply the standards set forth in this section in requiring recipient organizations to</p>	<p>____.25 Program Income.</p> <p>(a) General. Grantees are encouraged to earn income to defray program costs. Program income includes income</p>	<p>____.502 (g) Program income.</p> <p>(1) General. Recipients are encouraged to earn income to defray program costs where appropriate. Program income</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>account for program income related to projects financed in whole or in part with Federal funds.</p> <p>(b) Except as provided in paragraph (h) of this section, program income earned during the project period shall be retained by the recipient and, in accordance with Federal awarding agency regulations or the terms and conditions of the award, shall be used in one or more of the ways listed in the following.</p> <p>(1) Added to funds committed to the project by the Federal awarding agency and recipient and used to further eligible project or program objectives.</p> <p>(2) Used to finance the non-Federal share of the project or program.</p> <p>(3) Deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal share of costs is based.</p> <p>(c) When an agency authorizes the disposition of program income as described in paragraphs (b)(1) or (b)(2) of this section, program income in excess of any limits stipulated shall be used in accordance with paragraph (b)(3) of this section.</p>	<p>from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated under a grant agreement, and from payments of principal and interest on loans made with grant funds. Except as otherwise provided in regulations of the Federal agency, program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them.</p> <p>2. e.1. Program Income.</p> <p>Agencies shall encourage grantees to generate program income to help defray program costs. However, Federal agencies shall not permit grantees to use grant-acquired assets to compete unfairly with the private sector.</p> <p>(b) Definition of program income. Program income means gross income received by the grantee or subgrantee directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period. "During the grant period" is the time between the effective date of the award and the ending date of the award reflected in the final financial report.</p> <p>(g) Use of program income. Program income shall be deducted from outlays which may be both Federal and non-Federal as described below, unless the Federal agency regulations or the grant agreement specify another alternative (or a combination of the alternatives). In specifying alternatives, the Federal agency may distinguish between income earned by the grantee and income earned by subgrantees and between the sources, kinds, or amounts of income. When Federal agencies authorize the alternatives in paragraphs (g) (2) and (3) of this section, program income in excess of any limits stipulated shall also be deducted from outlays.</p>	<p>includes, but is not limited to: income from fees for services performed, from the use or rental of real or personal property acquired with award funds, from the sale of commodities or items fabricated under a Federal award, and from payments of principal and interest on loans made with award funds. Except as otherwise provided in Federal regulations or the award, program income does not include rebates, credits, discounts, refunds, etc. and interest earned on any of them, or directly on award funds.</p> <p>(2) Definition of program income. Program income means gross income received by the recipient or subrecipient directly generated by an award supported activity, or earned only as a result of the award during the award period. "During the award period" is the time between the effective date of the Federal award and the ending date of the Federal award reflected in the notice of award.</p> <p>(7) Use of program income. In the event that the Federal agency does not specify in its regulations or award how program income is to be used, paragraph 8 shall apply automatically to all projects or programs except research. For awards that support research, paragraph (9) shall apply automatically unless the awarding agency specifies an alternative (or a combination of alternatives) in the award notice. In specifying alternatives, the Federal agency may distinguish between income earned by the recipient and income earned by subrecipients and between the sources, kinds, or amounts of income. When Federal agencies authorize the alternatives in paragraphs (9) and (10) of this section, program income in excess of any limits stipulated shall also be deducted from outlays.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(d) In the event that the Federal awarding agency does not specify in its regulations or the terms and conditions of the award how program income is to be used, paragraph (b)(3) of this section shall apply automatically to all projects or programs except research. For awards that support research, paragraph (b)(1) of this section shall apply automatically unless the awarding agency indicates in the terms and conditions another alternative on the award or the recipient is subject to special award conditions, as indicated in §215.14.</p>	<p>(g)(1) Deduction. Ordinarily program income shall be deducted from total allowable costs to determine the net allowable costs. Program income shall be used for current costs unless the Federal agency authorizes otherwise. Program income which the grantee did not anticipate at the time of the award shall be used to reduce the Federal agency and grantee contributions rather than to increase the funds committed to the project.</p> <p>2.e.2. Program Income. Federal agencies shall instruct grantees to deduct program income from total program costs as specified in the grants management common rule at paragraph __.25 (g)(1), unless agency regulations or the terms of the grant award state otherwise. Authorization for recipients to follow the other alternatives in paragraph __.25 (g) (2) and (3) shall be granted sparingly.</p> <p>(g)(2) Addition. When authorized, program income may be added to the funds committed to the grant agreement by the Federal agency and the grantee. The program income shall be used for the purposes and under the conditions of the grant agreement.</p> <p>(g)(3) Cost sharing or matching. When authorized, program income may be used to meet the cost sharing or matching requirement of the grant agreement. The amount of the Federal grant award remains the same.</p>	<p>(8) Deduction. Ordinarily program income shall be deducted from total allowable costs to determine the net allowable costs. Program income shall be used for current costs unless the Federal agency authorizes otherwise. Program income that the recipient did not anticipate at the time of the Federal award shall be used to reduce the Federal agency and recipient contributions rather than to increase the funds committed to the project.</p> <p>(9) Addition. When authorized, program income may be added to the funds committed to the award by the Federal agency and the recipient. The program income shall be used for the purposes and under the conditions of the Federal award.</p> <p>(10) Cost sharing or matching. When authorized, program income may be used to meet the cost sharing or matching requirement of the award. The amount of the Federal award remains the same.</p>
<p>(e) Unless Federal awarding agency regulations or the</p>	<p>(h) Income after the award period. There are no Federal</p>	<p>(11) Income after the Federal award period. There are no</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>terms and conditions of the award provide otherwise, recipients shall have no obligation to the Federal Government regarding program income earned after the end of the project period.</p> <p>(f) If authorized by Federal awarding agency regulations or the terms and conditions of the award, costs incident to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.</p> <p>(g) Proceeds from the sale of property shall be handled in accordance with the requirements of the Property Standards (see §215.30 through §215.37).</p> <p>(h) Unless Federal awarding agency regulations or the terms and condition of the award provide otherwise, recipients shall have no obligation to the Federal Government with respect to program income earned from license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions produced under an award. However, Patent and Trademark Amendments (35 U.S.C. 18) apply to inventions made under an experimental, developmental, or research award.</p>	<p>requirements governing the disposition of program income earned after the end of the award period (i.e., until the ending date of the final financial report, see paragraph (a) of this section), unless the terms of the agreement or the Federal agency regulations provide otherwise.</p> <p>(c) Cost of generating program income. If authorized by Federal regulations or the grant agreement, costs incident to the generation of program income may be deducted from gross income to determine program income.</p> <p>(d) Governmental revenues. Taxes, special assessments, levies, fines, and other such revenues raised by a grantee or subgrantee are not program income unless the revenues are specifically identified in the grant agreement or Federal agency regulations as program income.</p> <p>(f) Property. Proceeds from the sale of real property or equipment will be handled in accordance with the requirements of §§ 92.31 and 92.32.</p> <p>(e) Royalties. Income from royalties and license fees for copyrighted material, patents, and inventions developed by a grantee or subgrantee is program income only if the revenues are specifically identified in the grant agreement or Federal agency regulations as program income. (See § __.34.)</p>	<p>Federal requirements governing the disposition of program income earned after the end of the Federal award period (i.e., after the ending date of the final financial report, see paragraph (g)(2) of this section), unless the terms of the agreement or the Federal agency regulations provide otherwise. Federal agencies may negotiate agreements with recipients regarding appropriate uses of accrued program income as part of the grant close out process. See also section __.508 Closeout</p> <p>(3) Cost of generating program income. If authorized by Federal regulations or the Federal award, costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.</p> <p>(4) Governmental revenues. Taxes, special assessments, levies, fines, and other such revenues raised by a recipient or subrecipient are not program income unless the revenues are specifically identified in the award or Federal agency regulations as program income.</p> <p>(6) Property. Proceeds from the sale of real property or equipment will be handled in accordance with the requirements of __.503 Property Standards (b) and (c).</p> <p>(5) Royalties. Unless Federal regulations or the Federal award provides otherwise, recipients shall have no obligation to the Federal government with respect to program income earned from license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions produced under an award. However, United States Patent Law (35 U.S.C. Chapter 18) applies to inventions made under Federal awards.</p> <p>(6) Property. Proceeds from the sale of real property or equipment will be handled in accordance with the requirements of __.503 Property Standards (b) and (c).</p>
<p>___.25 Revision of budget and program plans.</p> <p>(a) The budget plan is the financial expression of the</p>	<p>___.30 Changes.</p>	<p>___.502 (h) Revision of budget and program plans.</p> <p>(1) The budget plan summarizes the financial aspects of</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>project or program as approved during the award process. It may include either the Federal and non-Federal share, or only the Federal share, depending upon Federal awarding agency requirements. It shall be related to performance for program evaluation purposes whenever appropriate.</p> <p>(b) Recipients are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions, in accordance with this section.</p> <p>(c) For nonconstruction awards, recipients shall request prior approvals from Federal awarding agencies for one or more of the following program or budget related reasons.</p> <p>(c)(1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).</p> <p>(c)(2) Change in a key person specified in the application or award document.</p> <p>(c)(3) The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.</p>	<p>(a) General . Grantees and subgrantees are permitted to rebudget within the approved direct cost budget to meet unanticipated requirements and may make limited program changes to the approved project. However, unless waived by the awarding agency, certain types of post-award changes in budgets and projects shall require the prior written approval of the awarding agency.</p> <p>(c) Budget changes</p> <p>(1) Nonconstruction projects. Except as stated in other regulations or an award document, grantees or subgrantees shall obtain the prior approval of the awarding agency whenever any of the following changes is anticipated under a nonconstruction award:</p> <p>(d) Programmatic changes. Grantees or subgrantees must obtain the prior approval of the awarding agency whenever any of the following actions is anticipated:</p> <p>(1) Any revision of the scope or objectives of the project (regardless of whether there is an associated budget revision requiring prior approval).</p> <p>(2) Need to extend the period of availability of funds.</p> <p>(3) Changes in key persons in cases where specified in an application or a grant award. In research projects, a change in the project director or principal investigator shall always require approval unless waived by the awarding agency.</p>	<p>the project or program as approved during the Federal award process. It may include either the Federal and non-Federal share (see Appendix I – Definitions, Federal Share) or only the Federal share, depending upon Federal awarding agency requirements. It shall be related to performance for program evaluation purposes whenever appropriate.</p> <p>(2) Recipients are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions, in accordance with this section.</p> <p>(3) For non-construction Federal awards, recipients shall request prior approvals from Federal awarding agencies for one or more of the following program or budget related reasons:</p> <p>(A) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).</p> <p>(B) Change in a key person specified in the application or Federal award document.</p> <p>(C) The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
(c)(4) The need for additional Federal funding.	(c)(i) Any revision which would result in the need for additional funding.	(D) The need for additional Federal funding.
(c)(5) The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by the Federal awarding agency.	(ii) Unless waived by the awarding agency, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget, whenever the awarding agency's share exceeds \$100,000. (b) Relation to cost principles. The applicable cost principles (see § 92.22) contain requirements for prior approval of certain types of costs. Except where waived, those requirements apply to all grants and subgrants even if paragraphs (c) through (f) of this section do not.	(E) The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by the Federal awarding agency.
(c)(6) The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with any of the following, as applicable: (i) 2 CFR part 220, "Cost Principles for Educational Institutions (OMB Circular A-21);" (ii) 2 CFR part 230, "Cost Principles for Non-Profit Organizations (OMB Circular A-122);" (iii) 45 CFR part 74, Appendix E, "Principles for Determining Costs Applicable to Research and Development under Grants and Contracts with Hospitals;" and (iv) 48 CFR part 31, "Contract Cost Principles and Procedures."		(F) The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with Subchapter F of this Guidance or 45 CFR part 74 Appendix E, "Principles for Determining Costs Applicable to Research and Development under Awards and Contracts with Hospitals," or 48 CFR part 31, "Contract Cost Principles and Procedures," as applicable.
(c)(7) The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense.	(iii) Transfer of funds allotted for training allowances (i.e., from direct payments to trainees to other expense categories).	(G) The transfer of funds allotted for training allowances (direct payment to trainees) or participant support costs as defined in __.621 Selected Items of Cost C-36 Participant Support Costs to other categories of expense.
(c)(8) Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.	(d)(4) Under nonconstruction projects, contracting out, subgranting (if authorized by law) or otherwise obtaining the services of a third party to perform activities which are central to the purposes of the award. This approval requirement is in addition to the approval requirements of § 92.36 but does not apply to the procurement of equipment, supplies, and general support services.	(H) Unless described in the application and funded in the approved Federal awards, the subaward, transfer or contracting out of any work under a Federal award. This provision does not apply to the acquisition of supplies, material, equipment or general support services.

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(d) No other prior approval requirements for specific items may be imposed unless a deviation has been approved by OMB.</p> <p>(e) Except for requirements listed in paragraphs (c)(1) and (c)(4) of this section, Federal awarding agencies are authorized, at their option, to waive cost-related and administrative prior written approvals required by 2 CFR parts 220 and 230 (OMB Circulars A-21 and A-122). Such waivers may include authorizing recipients to do any one or more of the following.</p> <p>(e)(1) Incur pre-award costs 90 calendar days prior to award or more than 90 calendar days with the prior approval of the Federal awarding agency. All pre-award costs are incurred at the recipient's risk (i.e., the Federal awarding agency is under no obligation to reimburse such costs if for any reason the recipient does not receive an award or if the award is less than anticipated and inadequate to cover such costs).</p> <p>(e)(2) Initiate a one-time extension of the expiration date of the award of up to 12 months unless one or more of the following conditions apply. For one-time extensions, the recipient must notify the Federal awarding agency in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.</p> <p>(i) The terms and conditions of award prohibit the extension.</p> <p>(ii) The extension requires additional Federal funds.</p> <p>(iii) The extension involves any change in the approved objectives or scope of the project.</p> <p>(e)(3) Carry forward unobligated balances to subsequent</p>	<p>(e) Additional prior approval requirements. The awarding agency may not require prior approval for any budget revision which is not described in paragraph (c) of this section.</p>	<p>(I) No other prior approval requirements for specific items may be imposed unless a deviation has been approved by OMB.</p> <p>(4) Except for requirements listed in paragraphs (3)(A) and (3)(D) of this section, Federal awarding agencies are authorized, at their option, to waive cost-related and administrative prior written approvals required by this Guidance. Such waivers may include authorizing recipients to do any one or more of the following.</p> <p>(A) Incur project costs 90 calendar days before the Federal agency makes an award. Expenses more than 90 calendar days pre-award require prior approval of the Federal awarding agency. All costs incurred before the Federal agency makes an award are at the recipient's risk (i.e., the Federal awarding agency is under no obligation to reimburse such costs if for any reason the recipient does not receive a Federal award or if the Federal award is less than anticipated and inadequate to cover such costs). See also __.621 Selected Items of Cost C-38 Pre-award (or Pre-agreement) Costs</p> <p>(B) Initiate a one-time extension of the expiration date of the Federal award by up to 12 months unless one or more of the conditions outlined in paragraphs (i)-(iii) below apply. For one-time extensions, the recipient must notify the Federal awarding agency in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the Federal award. This one-time extension may not be exercised merely for the purpose of using unobligated balances. Extensions require explicit prior agency approval when:</p> <p>(i) The terms and conditions of the Federal award prohibit the extension.</p> <p>(ii) The extension requires additional Federal funds.</p> <p>(iii) The extension involves any change in the approved objectives or scope of the project.</p> <p>(C) Carry forward unobligated balances to subsequent funding periods.</p> <p>(D) For Federal awards that support research, unless the</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>funding periods.</p> <p>(e)(4) For awards that support research, unless the Federal awarding agency provides otherwise in the award or in the agency's regulations, the prior approval requirements described in this paragraph (e) are automatically waived (i.e., recipients need not obtain such prior approvals) unless one of the conditions included in paragraph (e)(2) applies.</p> <p>(f) The Federal awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities for awards in which the Federal share of the project exceeds \$100,000 and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency. No Federal awarding agency shall permit a transfer that would cause any Federal appropriation or part thereof to be used for purposes other than those consistent with the original intent of the appropriation.</p> <p>(g) All other changes to nonconstruction budgets, except for the changes described in paragraph (j) of this section, do not require prior approval.</p> <p>(h) For construction awards, recipients shall request prior written approval promptly from Federal awarding agencies for budget revisions whenever paragraphs (h)(1), (2) or (3) of this section apply.</p> <p>(1) The revision results from changes in the scope or the objective of the project or program.</p> <p>(2) The need arises for additional Federal funds to complete the project.</p> <p>(3) A revision is desired which involves specific costs for which prior written approval requirements may be imposed consistent with applicable OMB cost principles listed in §215.27.</p>	<p>(c)(2) Construction projects. Grantees and subgrantees shall obtain prior written approval for any budget revision which would result in the need for additional funds.</p>	<p>Federal awarding agency provides otherwise in the Federal award or in the agency's regulations, the prior approval requirements described in paragraph (4) are automatically waived (i.e., recipients need not obtain such prior approvals) unless one of the conditions included in paragraph (4)(B) applies.</p> <p>(5) The Federal awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities for Federal awards in which the Federal share of the project the simplified acquisition threshold set in the Federal Acquisition Regulation at 48 C.F.R. and authorized by 41 U.S.C. 1908 (\$150,000 at the time of publication)and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency. No Federal awarding agency shall permit a transfer that would cause any Federal appropriation or part thereof to be used for purposes other than those consistent with the original intent of the appropriation.</p> <p>(6) All other changes to non-construction budgets, except for the changes described in paragraph (7), do not require prior approval.</p> <p>(7) For construction Federal awards, recipients shall request prior written approval promptly from Federal awarding agencies for budget revisions whenever (A), (B) or (C) applies.</p> <p>(A) The revision results from changes in the scope or the objective of the project or program.</p> <p>(B) The need arises for additional Federal funds to complete the project.</p> <p>(C) A revision is desired which involves specific costs for which prior written approval requirements may be imposed consistent with applicable OMB cost principles listed in Subchapter F of this Guidance.</p> <p>(D) No other prior approval requirements for specific items may be imposed unless a deviation has been</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(i) No other prior approval requirements for specific items may be imposed unless a deviation has been approved by OMB.</p> <p>(j) When a Federal awarding agency makes an award that provides support for both construction and nonconstruction work, the Federal awarding agency may require the recipient to request prior approval from the Federal awarding agency before making any fund or budget transfers between the two types of work supported.</p> <p>(k) For both construction and nonconstruction awards, Federal awarding agencies shall require recipients to notify the Federal awarding agency in writing promptly whenever the amount of Federal authorized funds is expected to exceed the needs of the recipient for the project period by more than \$5000 or five percent of the Federal award, whichever is greater. This notification shall not be required if an application for additional funding is submitted for a continuation award.</p> <p>(l) When requesting approval for budget revisions, recipients shall use the budget forms that were used in the application unless the Federal awarding agency indicates a letter of request suffices.</p>	<p>(c)(3) Combined construction and nonconstruction projects. When a grant or subgrant provides funding for both construction and nonconstruction activities, the grantee or subgrantee must obtain prior written approval from the awarding agency before making any fund or budget transfer from nonconstruction to construction or vice versa.</p> <p>f) Requesting prior approval.</p> <p>(1) A request for prior approval of any budget revision will be in the same budget form as the grantee used in its application and shall be accompanied by a narrative justification for the proposed revision.</p> <p>(2) A request for a prior approval under the applicable Federal cost principles (see § 92.22) may be made by letter.</p> <p>(3) A request by a subgrantee for prior approval will be addressed in writing to the grantee. The grantee will promptly review such request and shall approve or disapprove the request in writing. A grantee will not approve any budget or project revision which is inconsistent with the purpose or terms and conditions of the Federal grant to the grantee. If the revision, requested by the subgrantee would result in a change to the grantee's approved project which requires Federal prior approval, the grantee will obtain the Federal agency's approval before approving the subgrantee's request.</p>	<p>approved by OMB.</p> <p>(8) When a Federal awarding agency makes a Federal award that provides support for both construction and nonconstruction work, the Federal awarding agency may require the recipient to request prior approval from the Federal awarding agency before making any fund or budget transfers between the two types of work supported.</p> <p>(9) For both construction and non-construction Federal awards, Federal awarding agencies shall require recipients to notify the Federal awarding agency in writing promptly whenever the amount of Federal authorized funds is expected to exceed the needs of the recipient for the project period by more than \$5000 or five percent of the Federal award, whichever is greater. This notification shall not be required if an application for additional funding is submitted for a continuation Federal award.</p> <p>(10) When requesting approval for budget revisions, recipients shall provide the appropriate budget information consistent with information provided in the application, unless the Federal awarding agency indicates a letter of request suffices.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(m) Within 30 calendar days from the date of receipt of the request for budget revisions, Federal awarding agencies shall review the request and notify the recipient whether the budget revisions have been approved. If the revision is still under consideration at the end of 30 calendar days, the Federal awarding agency shall inform the recipient in writing of the date when the recipient may expect the decision.</p>		<p>(11) Within 30 calendar days from the date of receipt of the request for budget revisions, Federal awarding agencies shall review the request and notify the recipient whether the budget revisions have been approved. If the revision is still under consideration at the end of 30 calendar days, the Federal awarding agency shall inform the recipient in writing of the date when the recipient may expect the decision.</p>
<p>____.26 Non-Federal audits. (a) Recipients and subrecipients that are institutions of higher education or other non-profit organizations (including hospitals) shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.”</p> <p>(b) State and local governments shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.”</p>	<p>____.26 Non-Federal audit. (a) Basic rule. Grantees and subgrantees are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.” The audits shall be made by an independent auditor in accordance with generally accepted government auditing standards covering financial audits.</p> <p>(b) Subgrantees. State or local governments, as those terms are defined for purposes of the Single Audit Act Amendments of 1996, that provide Federal awards to a subgrantee, which expends \$300,000 or more (or other amount as specified by OMB) in Federal awards in a fiscal year, shall:</p> <p>(1) Determine whether State or local subgrantees have met the audit requirements of the Act and whether subgrantees covered by OMB Circular A-110, “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations,” have met the audit requirements of the Act. Commercial contractors (private for-profit and private and governmental organizations) providing goods and services to State and local governments are not required to have a single audit performed. State and local governments should use their own procedures to ensure that the contractor has complied with laws and regulations affecting the expenditure of Federal funds;</p> <p>(2) Determine whether the subgrantee spent Federal assistance funds provided in accordance with applicable</p>	<p>____.502 (i) Non-Federal audits. (1) Recipients and subrecipients that are institutions of higher education or other non-profit organizations (including hospitals), or state and local governments shall be subject to the audit requirements contained in Subchapter G- Audit Requirements of this Guidance.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(c) For-profit hospitals not covered by the audit provisions of revised OMB Circular A-133 shall be subject to the audit requirements of the Federal awarding agencies.</p> <p>(d) Commercial organizations shall be subject to the audit requirements of the Federal awarding agency or the prime recipient as incorporated into the award document.</p>	<p>laws and regulations. This may be accomplished by reviewing an audit of the subgrantee made in accordance with the Act, Circular A-110, or through other means (e.g., program reviews) if the subgrantee has not had such an audit;</p> <p>(3) Ensure that appropriate corrective action is taken within six months after receipt of the audit report in instance of noncompliance with Federal laws and regulations;</p> <p>(4) Consider whether subgrantee audits necessitate adjustment of the grantee's own records; and</p> <p>(5) Require each subgrantee to permit independent auditors to have access to the records and financial statements.</p> <p>(c) Auditor selection. In arranging for audit services, § 92.36 shall be followed.</p>	<p>(2) For-profit hospitals not covered by the audit provisions in Subchapters G and H shall be subject to the audit requirements of the Federal awarding agencies.</p> <p>(3) Commercial or for-profit organizations shall be subject to the audit requirements of the Federal awarding agency or the prime recipient as incorporated into the Federal award document.</p>
<p>____.27 Allowable costs.</p>	<p>____.22 Allowable costs.</p> <p>(a) Limitation on use of funds. Grant funds may be used only for:</p> <p>(1) The allowable costs of the grantees, subgrantees and cost-type contractors, including allowable costs in the form of payments to fixed-price contractors; and</p> <p>(2) Reasonable fees or profit to cost-type contractors but not any fee or profit (or other increment above allowable costs) to the grantee or subgrantee.</p>	<p>____.502 (j) Allowable costs and limitation on use of funds.</p> <p>(1) The allowable costs of the recipients, subrecipients, and cost-type contractors, including allowable costs in the form of payments to fixed price contractors; and</p> <p>(2) Reasonable fees or profit to cost-type contractors but not any fee or profit (or other increment above allowable costs) to the recipient or subrecipient.</p> <p>(3) A cost type contract means a contract or subcontract under an award or subaward for which the contractor or</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>For each kind of recipient, there is a set of Federal principles for determining allowable costs. Allowability of costs shall be determined in accordance with the cost principles applicable to the entity incurring the costs. Thus, allowability of costs incurred by State, local or federally-recognized Indian tribal governments is determined in accordance with the provisions of 2 CFR part 225, “Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A–87.” The allowability of costs incurred by non-profit organizations is determined in accordance with the provisions of 2 CFR part 230, “Cost Principles for Non-Profit Organizations (OMB Circular A–122).” The allowability of costs incurred by institutions of higher education is determined in accordance with the provisions of 2 CFR part 220, “Cost Principles for Educational Institutions (OMB Circular A–21).” The allowability of costs incurred by hospitals is determined in accordance with the provisions of appendix E of 45 CFR part 74, “Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals.” The allowability of costs incurred by commercial organizations and those non-profit organizations listed in Attachment C to Circular A–122 is determined in accordance with the provisions of the Federal Acquisition Regulation (FAR) at 48 CFR part 31.</p>	<p>(b) Applicable cost principles. For each kind of organization, there is a set of Federal principles for determining allowable costs. Allowable costs will be determined in accordance with the cost principles applicable to the organization incurring the costs. The following chart lists the kinds of organizations and the applicable cost principles.[Note: listed for this text]</p> <p>-State, local or Indian tribal government: OMB Circular A-87.</p> <p>-Private nonprofit organization other than an (1) institution of higher education, (2) hospital, or (3) organization named in OMB Circular A-122 as not subject to that circular: OMB Circular A-122.</p> <p>-Educational institutions: OMB Circular A-21.</p> <p>-For-profit organization other than a hospital and an organization named in OMB Circular A-122 as not subject to that circular: 48 CFR Part 31. Contract Cost Principles and Procedures, or uniform cost accounting standards that comply with cost principles acceptable to the Federal agency.</p>	<p>subcontractor is paid on the basis of the costs it incurs, with or without a fee, but does not include a Federal cost reimbursement contract that an agency makes to a non-Federal entity.</p> <p>(4) Allowability of costs shall be determined in accordance with the cost principles in Subchapter F of this guidance.</p>
<p>___.28 Period of availability of funds. Where a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency.</p>	<p>___.23 Period of availability of funds. (a) General. Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.</p>	<p>___.502 (k) Period of availability of funds. Where a funding period is specified, a recipient may charge to the award only allowable costs resulting from actual costs incurred during the funding period and any costs incurred before the Federal agency made the award that were authorized by the Federal awarding agency.</p>
<p>___.29 Conditional exemptions.</p>	<p>2.j. Conditional exemptions.</p>	<p>___.103 Conditional exemptions.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(a) OMB authorizes conditional exemption from OMB administrative requirements and cost principles circulars for certain Federal programs with statutorily-authorized consolidated planning and consolidated administrative funding, that are identified by a Federal agency and approved by the head of the Executive department or establishment. A Federal agency shall consult with OMB during its consideration of whether to grant such an exemption.</p> <p>(b) To promote efficiency in State and local program administration, when Federal non-entitlement programs with common purposes have specific statutorily-authorized consolidated planning and consolidated administrative funding and where most of the State agency's resources come from non-Federal sources, Federal agencies may exempt these covered State-administered, non-entitlement grant programs from certain OMB grants management requirements. The exemptions would be from:</p> <p>(1) The requirements in 2 CFR part 225, “Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A–87)” other than the allocability of costs provisions that are contained in subsection C.3 of appendix A to that part;</p> <p>(2) The requirements in 2 CFR part 220, “Cost Principles for Educational Institutions (OMB Circular A–21)” other than the allocability of costs provisions that are contained in paragraph C.4 in section C of the appendix to that part;</p> <p>(3) The requirements in 2 CFR part 230, “Cost Principles for Non-Profit Organizations (OMB Circular A–122)” other than the allocability of costs provisions that are in paragraph A.4 in section A of appendix A to that part;</p> <p>(4) The administrative requirements provisions of part 215 (OMB Circular A–110, “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations,”); and</p> <p>(5) The agencies' grants management common rule (see §215.5).</p> <p>(c) When a Federal agency provides this flexibility, as a</p>	<p>(1) OMB authorizes conditional exemption from OMB administrative requirements and cost principles circulars for certain Federal programs with statutorily-authorized consolidated planning and consolidated administrative funding, that are identified by a Federal agency and approved by the head of the Executive department or establishment. A Federal agency shall consult with OMB during its consideration of whether to grant such an exemption.</p> <p>(2) To promote efficiency in State and local program administration, when Federal non-entitlement programs with common purposes have specific statutorily-authorized consolidated planning and consolidated administrative funding and where most of the State agency's resources come from non-Federal sources, Federal agencies may exempt these covered State-administered, non-entitlement grant programs from certain OMB grants management requirements. The exemptions would be from all but the allocability of costs provisions of OMB Circulars A-87 (Attachment A, subsection C.3), "Cost Principles for State, Local, and Indian Tribal Governments," A-21 (Section C, subpart 4), "Cost Principles for Educational Institutions," and A-122 (Attachment A, subsection A.4), "Cost Principles for Non-Profit Organizations," and from all of the administrative requirements provisions of OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations," and the agencies' grants management common rule.</p> <p>(3) When a Federal agency provides this flexibility, as a</p>	<p>(a) To promote increased effectiveness and efficiency in program administration and to improve outcomes or return on investment, OMB authorizes conditional exemption from parts of this Guidance except allocability of cost provisions and Subchapter G- Audit Requirements for certain Federal programs with statutorily or awarding-agency-head-authorized consolidated planning and consolidated administrative funding, that are identified by a Federal agency and approved by the head of the executive department or agency. A Federal agency shall consult with OMB during its consideration of whether to award such an exemption.</p> <p>(b) As a prerequisite to exercising the flexibility outlined</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
prerequisite to a State's exercising this option, a State must adopt its own written fiscal and administrative requirements for expending and accounting for all funds, which are consistent with the provisions of 2 CFR part 225, "Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87)" and extend such policies to all subrecipients. These fiscal and administrative requirements must be sufficiently specific to ensure that: funds are used in compliance with all applicable Federal statutory and regulatory provisions, costs are reasonable and necessary for operating these programs, and funds are not be used for general expenses required to carry out other responsibilities of a State or its subrecipients.	prerequisite to a State's exercising this option, a State must adopt its own written fiscal and administrative requirements for expending and accounting for all funds, which are consistent with the provisions of OMB Circular A-87, and extend such policies to all subrecipients. These fiscal and administrative requirements must be sufficiently specific to ensure that: funds are used in compliance with all applicable Federal statutory and regulatory provisions, costs are reasonable and necessary for operating these programs, and funds are not be used for general expenses required to carry out other responsibilities of a State or its subrecipients.	in this section, the Federal awarding agency administering the exempted program must impose requirements on recipients and subrecipients or require non-Federal entities to adopt their own written fiscal and administrative requirements for expending and accounting for all funds, consistent with the provisions of this guidance, and extend such policies to all subrecipients. These fiscal and administrative requirements must be sufficiently specific to ensure that: (a)funds are used in compliance with all applicable Federal statutory and regulatory provisions; (b)costs are reasonable and necessary for operating these programs; (c)the performance of the award as related to the use of funds will be clearly documented according to performance goals agreed to by the Federal agencies providing the funds; (d)funds are not used for general expenses required to carry out other responsibilities of the non-Federal entity or its subrecipients that are not directly or indirectly related to performance on the award.
Property Standards	Changes, Property, and Subawards	___503 Property Standards
___30 Purpose of property standards. Sections 215.31 through 215.37 set forth uniform standards governing management and disposition of property furnished by the Federal Government whose cost was charged to a project supported by a Federal award. Federal awarding agencies shall require recipients to observe these standards under awards and shall not impose additional requirements, unless specifically required by Federal statute. The recipient may use its own property management standards and procedures provided it observes the provisions of §215.31 through §215.37.		___503 Property Standards. This section sets forth uniform standards governing management and disposition of property furnished by the Federal government and property whose cost was charged in whole or in part to a Federal award. Federal awarding agencies shall require recipients to observe these standards under Federal awards and shall not impose additional requirements, unless specifically required by Federal statute or regulation. The recipient may use its own property management standards and procedures provided it observes the provisions of this section.
___31 Insurance coverage. Recipients shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired with Federal funds as provided to property owned by the recipient. Federally-owned property need not be insured unless required by the terms and conditions of the award.		___503 (a) Insurance Coverage. Recipients shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired with Federal funds as provided to property owned by the recipient. Federally-owned property need not be insured unless required by the terms and conditions of the Federal award.

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>____.32 Real property. Each Federal awarding agency shall prescribe requirements for recipients concerning the use and disposition of real property acquired in whole or in part under awards. Unless otherwise provided by statute, such requirements, at a minimum, shall contain the following.</p> <p>(a) Title to real property shall vest in the recipient subject to the condition that the recipient shall use the real property for the authorized purpose of the project as long as it is needed and shall not encumber the property without approval of the Federal awarding agency.</p> <p>(b) The recipient shall obtain written approval by the Federal awarding agency for the use of real property in other federally-sponsored projects when the recipient determines that the property is no longer needed for the purpose of the original project. Use in other projects shall be limited to those under federally-sponsored projects (i.e., awards) or programs that have purposes consistent with those authorized for support by the Federal awarding agency.</p> <p>(c) When the real property is no longer needed as provided in paragraphs (a) and (b) of this section, the recipient shall request disposition instructions from the Federal awarding agency or its successor Federal awarding agency. The Federal awarding agency shall observe one or more of the following disposition instructions.</p> <p>(1) The recipient may be permitted to retain title without further obligation to the Federal Government after it compensates the Federal Government for that percentage of the current fair market value of the property attributable to the Federal participation in the project.</p>	<p>____.31 Real Property.</p> <p>(a) Title. Subject to the obligations and conditions set forth in this section, title to real property acquired under a grant or subgrant will vest upon acquisition in the grantee or subgrantee respectively.</p> <p>(b) Use. Except as otherwise provided by Federal statutes, real property will be used for the originally authorized purposes as long as needed for that purposes, and the grantee or subgrantee shall not dispose of or encumber its title or other interests.</p> <p>(c) Disposition. When real property is no longer needed for the originally authorized purpose, the grantee or subgrantee will request disposition instructions from the awarding agency. The instructions will provide for one of the following alternatives:</p> <p>(1) Retention of title. Retain title after compensating the awarding agency. The amount paid to the awarding agency will be computed by applying the awarding agency's percentage of participation in the cost of the original purchase to the fair market value of the property. However, in those situations where a grantee or subgrantee is disposing of real property acquired with grant funds and acquiring replacement real property under the same program, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.</p>	<p>____.503 (b) Real Property.</p> <p>(1) Title. Subject to the obligations and conditions set forth in this section, title to real property acquired under an award or subaward will vest upon acquisition in the recipient or subrecipient respectively.</p> <p>(2) Use. Except as otherwise provided by Federal statutes, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the recipient or subrecipient shall not dispose of or encumber its title or other interests.</p> <p>(3) Disposition. When real property is no longer needed for the originally authorized purpose, the recipient or subrecipient will request disposition instructions from the Federal awarding agency. The instructions will provide for one of the following alternatives:</p> <p>(A) Retention of title. Retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase to the fair market value of the property. However, in those situations where a recipient or subrecipient is disposing of real property acquired or improved with award funds and acquiring replacement real property under the same program, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(2) The recipient may be directed to sell the property under guidelines provided by the Federal awarding agency and pay the Federal Government for that percentage of the current fair market value of the property attributable to the Federal participation in the project (after deducting actual and reasonable selling and fix-up expenses, if any, from the sales proceeds). When the recipient is authorized or required to sell the property, proper sales procedures shall be established that provide for competition to the extent practicable and result in the highest possible return.</p> <p>(3) The recipient may be directed to transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the recipient shall be entitled to compensation for its attributable percentage of the current fair market value of the property.</p>	<p>(2) Sale of property. Sell the property and compensate the awarding agency. The amount due to the awarding agency will be calculated by applying the awarding agency's percentage of participation in the cost of the original purchase to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the grant is still active, the net proceeds from sale may be offset against the original cost of the property. When a grantee or subgrantee is directed to sell property, sales procedures shall be followed that provide for competition to the extent practicable and result in the highest possible return.</p> <p>(3) Transfer of title. Transfer title to the awarding agency or to a third-party designated/approved by the awarding agency. The grantee or subgrantee shall be paid an amount calculated by applying the grantee or subgrantee's percentage of participation in the purchase of the real property to the current fair market value of the property.</p>	<p>(B) Sale of property. Sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the award is still active, the net proceeds from sale may be offset against the original cost of the property. When a recipient or subrecipient is directed to sell property, sales procedures shall be followed that provide for competition to the extent practicable and result in the highest possible return.</p> <p>(C) Transfer of title. Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency. The recipient or subrecipient shall be entitled to be paid an amount calculated by applying the award or subaward recipient's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.</p>
<p>____.33 Federally-owned and exempt property. (a) Federally-owned property. (1) Title to federally-owned property remains vested in the Federal Government. Recipients shall submit annually an inventory listing of federally-owned property in their custody to the Federal awarding agency. Upon completion of the award or when the property is no longer needed, the recipient shall report the property to the Federal awarding agency for further Federal agency utilization. (2) If the Federal awarding agency has no further need for the property, it shall be declared excess and reported to the General Services Administration, unless the Federal awarding agency has statutory authority to dispose of the property by alternative methods (e.g., the authority provided by the Federal Technology Transfer Act (15 U.S.C. 3710 (I)) to donate research equipment to educational and non-profit organizations in accordance</p>		<p>____.503 (c) Federally-owned and exempt property. (1) Federally-owned property. (A) Title to federally-owned property remains vested in the Federal government. Recipients shall submit annually an inventory listing of federally-owned property in their custody to the Federal awarding agency. Upon completion of the Federal award or when the property is no longer needed, the recipient shall restore the property to the Federal awarding agency for further Federal agency utilization. (B) If the Federal awarding agency has no further need for the property, it shall declare the property excess and report it for disposal to the appropriate Federal disposal authority, unless the Federal awarding agency has statutory authority to dispose of the property by alternative methods (e.g., the authority provided by the Federal Technology Transfer Act (15 U.S.C. 3710 (I)) to donate</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>with E.O. 12821, “Improving Mathematics and Science Education in Support of the National Education Goals” (57 FR 54285, 3 CFR, 1992 Comp., p. 323)). Appropriate instructions shall be issued to the recipient by the Federal awarding agency.</p> <p>(b) Exempt property. When statutory authority exists, the Federal awarding agency has the option to vest title to property acquired with Federal funds in the recipient without further obligation to the Federal Government and under conditions the Federal awarding agency considers appropriate. Such property is “exempt property.” Should a Federal awarding agency not establish conditions, title to exempt property upon acquisition shall vest in the recipient without further obligation to the Federal Government.</p>		<p>research equipment to educational and non-profit organizations in accordance with E.O. 12821, “Improving Mathematics and Science Education in Support of the National Education Goals”). Appropriate instructions shall be issued to the recipient by the Federal awarding agency.</p> <p>(2) Exempt property. When statutory authority exists, the Federal awarding agency has the option to vest title to property acquired with Federal funds in the recipient without further obligation to the Federal government and under conditions the Federal awarding agency considers appropriate. Such property is "exempt property." Should a Federal awarding agency not establish conditions, title to exempt property upon acquisition shall vest in the recipient without further obligation to the Federal government.</p>
<p>____.34 Equipment.</p> <p>(a) Title to equipment acquired by a recipient with Federal funds shall vest in the recipient, subject to conditions of this section.</p> <p>(b) The recipient shall not use equipment acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute, for as long as the Federal Government retains an interest in the equipment.</p>	<p>____.32 Equipment.</p> <p>(a) Title. Subject to the obligations and conditions set forth in this section, title to equipment acquired under a grant or subgrant will vest upon acquisition in the grantee or subgrantee respectively.</p> <p>(b) States. A State will use, manage, and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures. Other grantees and subgrantees will follow paragraphs (c) through (e) of this section.</p> <p>(c)(3) Notwithstanding the encouragement in §____.25(a) to earn program income, the grantee or subgrantee must not use equipment acquired with grant funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by Federal statute.</p>	<p>____.503 (d) Equipment.</p> <p>See also section ____621 Selected Items of Cost, item C-18 Equipment and Other Capital Expenditures in Subchapter F: Cost Principles)</p> <p>(1) Title. Subject to the obligations and conditions set forth in this section, title to equipment acquired under an award or subaward will vest upon acquisition in the recipient or subrecipient respectively.</p> <p>(2) States. A state will use, manage, and dispose of equipment acquired under an award by the state in accordance with state laws and procedures. Other recipients and subrecipients will follow paragraphs (3) through (5) of this section.</p> <p>(3)(C) Notwithstanding the encouragement in ____502 Standards for Financial and Program Management (g) to earn program income, the recipient or subrecipient must not use equipment acquired with award funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted by Federal statute.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(c) The recipient shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds and shall not encumber the property without approval of the Federal awarding agency. When no longer needed for the original project or program, the recipient shall use the equipment in connection with its other federally-sponsored activities, in the following order of priority:</p> <p>(1) Activities sponsored by the Federal awarding agency which funded the original project, then</p> <p>(2) Activities sponsored by other Federal awarding agencies.</p> <p>(d) During the time that equipment is used on the project or program for which it was acquired, the recipient shall make it available for use on other projects or programs if such other use will not interfere with the work on the project or program for which the equipment was originally acquired. First preference for such other use shall be given to other projects or programs sponsored by the Federal awarding agency that financed the equipment; second preference shall be given to projects or programs sponsored by other Federal awarding agencies. If the equipment is owned by the Federal Government, use on other activities not sponsored by the Federal Government shall be permissible if authorized by the Federal awarding agency. User charges shall be treated as program income.</p> <p>(e) When acquiring replacement equipment, the recipient may use the equipment to be replaced as trade-in or sell the equipment and use the proceeds to offset the costs of the replacement equipment subject to the approval of the Federal awarding agency.</p> <p>(f) The recipient's property management standards for equipment acquired with Federal funds and federally-owned equipment shall include all of the following:</p>	<p>(c) Use.</p> <p>(c)(1) Equipment shall be used by the grantee or subgrantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency.</p> <p>(c)(2) The grantee or subgrantee shall also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, providing such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the awarding agency. User fees should be considered if appropriate.</p> <p>(c)(4) When acquiring replacement equipment, the grantee or subgrantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency.</p> <p>(d) Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until</p>	<p>(3) Use.</p> <p>(A) Equipment shall be used by the recipient or subrecipient in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities supported by a Federal agency. This includes consolidated equipment for information technology systems.</p> <p>(B) The recipient or subrecipient shall also make equipment available for use on other projects or programs currently or previously supported by the Federal government, providing such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the Federal government. Use for non-Federally-funded programs or projects is also permissible. User fees should be considered if appropriate.</p> <p>(3)(D) When acquiring replacement equipment, the recipient or subrecipient may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the Federal awarding agency.</p> <p>(4) Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with award funds, until</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(f)(1) Equipment records shall be maintained accurately and shall include the following information.</p> <ul style="list-style-type: none"> (i) A description of the equipment. (ii) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number. (iii) Source of the equipment, including the award number. (iv) Whether title vests in the recipient or the Federal Government. (v) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost. (vi) Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government). (vii) Location and condition of the equipment and the date the information was reported. (viii) Unit acquisition cost. (ix) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share. <p>(f)(2) Equipment owned by the Federal Government shall be identified to indicate Federal ownership.</p> <p>(f)(3) A physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.</p> <p>(f)(4) A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall</p>	<p>disposition takes place will, as a minimum, meet the following requirements:</p> <p>(d)(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.</p> <p>(d)(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.</p> <p>(d)(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.</p>	<p>disposition takes place will, as a minimum, meet the following requirements:</p> <p>(4)(A) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.</p> <p>(4)(B) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.</p> <p>(4)(C) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the Federal awarding agency.</p> <p>(f)(5) Adequate maintenance procedures shall be implemented to keep the equipment in good condition.</p> <p>(f)(6) Where the recipient is authorized or required to sell the equipment, proper sales procedures shall be established which provide for competition to the extent practicable and result in the highest possible return.</p> <p>(g) When the recipient no longer needs the equipment, the equipment may be used for other activities in accordance with the following standards. For equipment with a current per unit fair market value of \$5000 or more, the recipient may retain the equipment for other uses provided that compensation is made to the original Federal awarding agency or its successor. The amount of compensation shall be computed by applying the percentage of Federal participation in the cost of the original project or program to the current fair market value of the equipment. If the recipient has no need for the equipment, the recipient shall request disposition instructions from the Federal awarding agency. The Federal awarding agency shall determine whether the equipment can be used to meet the agency's requirements. If no requirement exists within that agency, the availability of the equipment shall be reported to the General Services Administration by the Federal awarding agency to determine whether a requirement for the equipment exists in other Federal agencies. The Federal awarding agency shall issue instructions to the recipient no later than 120 calendar days after the recipient's request and the following procedures shall govern.</p>	<p>(d)(4) Adequate maintenance procedures must be developed to keep the property in good condition.</p> <p>(d)(5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.</p> <p>(e) Disposition. When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:</p> <p>(e)(1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.</p> <p>(e)(2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.</p>	<p>investigated.</p> <p>(4)(D) Adequate maintenance procedures must be developed to keep the property in good condition.</p> <p>(4)(E) If the recipient or subrecipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.</p> <p>(5) Disposition. When original or replacement equipment acquired under an award or subaward is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions when provided:</p> <p>(A) Items of equipment with a current per unit fair market value of \$5,000 or less (defined as supplies per __.621 Selected Items of Cost C-32 Material and Supplies Costs, Including Costs of Computing Devices) may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.</p> <p>(B) Except as provided in paragraph (c)(2) above, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the recipient or subrecipient or sold, and the Federal awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(g)(1) If so instructed or if disposition instructions are not issued within 120 calendar days after the recipient's request, the recipient shall sell the equipment and reimburse the Federal awarding agency an amount computed by applying to the sales proceeds the percentage of Federal participation in the cost of the original project or program. However, the recipient shall be permitted to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for the recipient's selling and handling expenses.</p> <p>(g)(2) If the recipient is instructed to ship the equipment elsewhere, the recipient shall be reimbursed by the Federal Government by an amount which is computed by applying the percentage of the recipient's participation in the cost of the original project or program to the current fair market value of the equipment, plus any reasonable shipping or interim storage costs incurred.</p> <p>(g)(3) If the recipient is instructed to otherwise dispose of the equipment, the recipient shall be reimbursed by the Federal awarding agency for such costs incurred in its disposition.</p> <p>(g)(4) The Federal awarding agency may reserve the right to transfer the title to the Federal Government or to a third party named by the Federal Government when such third party is otherwise eligible under existing statutes. Such transfer shall be subject to the following standards.</p>	<p>(e)(3) In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and disposition actions.</p> <p>(f) Federal equipment. In the event a grantee or subgrantee is provided federally-owned equipment:</p> <p>(f)(1) Title will remain vested in the Federal Government.</p> <p>(f)(2) Grantees or subgrantees will manage the equipment in accordance with Federal agency rules and procedures, and submit an annual inventory listing.</p> <p>(f)(3) When the equipment is no longer needed, the grantee or subgrantee will request disposition instructions from the Federal agency.</p> <p>(g) Right to transfer title. The Federal awarding agency may reserve the right to transfer title to the Federal Government or a third part named by the awarding agency when such a third party is otherwise eligible under existing statutes. Such transfers shall be subject to the following standards:</p>	<p>(5)(D) In cases where an recipient or subrecipient fails to take appropriate disposition actions, the Federal awarding agency may direct the recipient or subrecipient to take disposition actions.</p> <p>(5)(C) The recipient may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the recipient shall be entitled to compensation for its attributable percentage of the current fair market value of the property.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(i) The equipment shall be appropriately identified in the award or otherwise made known to the recipient in writing.</p> <p>(ii) The Federal awarding agency shall issue disposition instructions within 120 calendar days after receipt of a final inventory. The final inventory shall list all equipment acquired with grant funds and federally-owned equipment. If the Federal awarding agency fails to issue disposition instructions within the 120 calendar day period, the recipient shall apply the standards of this section, as appropriate.</p> <p>(iii) When the Federal awarding agency exercises its right to take title, the equipment shall be subject to the provisions for federally-owned equipment.</p>	<p>(g)(1) The property shall be identified in the grant or otherwise made known to the grantee in writing.</p> <p>(g)(2) The Federal awarding agency shall issue disposition instruction within 120 calendar days after the end of the Federal support of the project for which it was acquired. If the Federal awarding agency fails to issue disposition instructions within the 120 calendar-day period the grantee shall follow § 92.32(e).</p> <p>(g)(3) When title to equipment is transferred, the grantee shall be paid an amount calculated by applying the percentage of participation in the purchase to the current fair market value of the property.</p>	
<p>____.35 Supplies and other expendable property.</p> <p>(a) Title to supplies and other expendable property shall vest in the recipient upon acquisition. If there is a residual inventory of unused supplies exceeding \$5000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federally-sponsored project or program, the recipient shall retain the supplies for use on non-Federal sponsored activities or sell them, but shall, in either case, compensate the Federal Government for its share. The amount of compensation shall be computed in the same manner as for equipment.</p> <p>(b) The recipient shall not use supplies acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute as long as the Federal</p>	<p>____.33 Supplies.</p> <p>(a) Title. Title to supplies acquired under a grant or subgrant will vest, upon acquisition, in the grantee or subgrantee respectively.</p> <p>(b) Disposition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally sponsored programs or projects, the grantee or subgrantee shall compensate the awarding agency for its share.</p>	<p>____.503 (e) Supplies.</p> <p>See also section .620 Selected Items of Cost, item C-31 Material and supplies costs, including costs of computing devices.</p> <p>(1) Title to supplies shall vest in the recipient upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federally-sponsored project or program, the recipient shall retain the supplies for use on non-Federal sponsored activities or sell them, but shall, in either case, compensate the Federal government for its share. The amount of compensation shall be computed in the same manner as for equipment. See (d)(5)(B) of this section for the calculation methodology. See (d)(5)(A) of this section for the method of disposition of equipment not exceeding \$5,000 in total aggregate value.</p> <p>(2) As long as the Federal government retains an interest in the supplies, the recipient shall not use supplies acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
Government retains an interest in the supplies.		specifically authorized by Federal statute.
<p>____.36 Intangible property.</p> <p>(a) The recipient may copyright any work that is subject to copyright and was developed, or for which ownership was purchased, under an award. The Federal awarding agency(ies) reserve a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal purposes, and to authorize others to do so.</p> <p>(b) Recipients are subject to applicable regulations governing patents and inventions, including government-wide regulations issued by the Department of Commerce at 37 CFR part 401, "Rights to Inventions Made by Nonprofit</p>	<p>____.34 Copyrights.</p> <p>The Federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for Federal Government purposes:</p> <p>(a) The copyright in any work developed under a grant, subgrant, or contract under a grant or subgrant; and</p> <p>(b) Any rights of copyright to which a grantee, subgrantee or a contractor purchases ownership with grant support.</p> <p>1.i. Patent Rights. Agencies shall use the standard patent rights clause specified in "Rights to Inventions made by Non-profit Organizations and Small Business Firms" (37 CFR Part 401), when providing support for research and development.</p>	<p>____.503 (f) Intangible Property.</p> <p>(1) Intangible property and debt instruments means property that does not have physical existence.</p> <p>(A) It includes, but is not limited to:</p> <p>(i) Copyrights and rights in data for which assignments of rights are acquired under an award;</p> <p>(ii) Patents, trademarks, and other intellectual property for which ownership is acquired under an award;</p> <p>(iii) Loans, notes, and other debt instruments;</p> <p>(iv) Lease agreements;</p> <p>(v) Stock, bonds, and other instruments of property ownership; and</p> <p>(vi) Software acquired with grant funds.</p> <p>(B) For the purposes of this guidance, the term intangible property excludes copyrights, patents, and other intellectual property that are generated or developed under awards (rather than acquired, as described in paragraphs (A)(i) and (ii) of this section).</p> <p>(C) All property and legal instruments listed in paragraph (A) of this definition are considered intangible for the purposes of this guidance, even if considered tangible for other purposes.</p> <p>(2) The recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under a Federal award. The Federal awarding agency reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal purposes, and to authorize others to do so.</p> <p>(3) Recipients are subject to applicable regulations governing patents and inventions, including governmentwide regulations issued by the Department of Commerce at 37 CFR part 401, "Rights to Inventions</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements.”</p> <p>(c) The Federal Government has the right to:</p> <p>(1) Obtain, reproduce, publish or otherwise use the data first produced under an award.</p> <p>(2) Authorize others to receive, reproduce, publish, or otherwise use such data for Federal purposes.</p> <p>(d) (1) In addition, in response to a Freedom of Information Act (FOIA) request for research data relating to published research findings produced under an award that was used by the Federal Government in developing an agency action that has the force and effect of law, the Federal awarding agency shall request, and the recipient shall provide, within a reasonable time, the research data so that they can be made available to the public through the procedures established under the FOIA. If the Federal awarding agency obtains the research data solely in response to a FOIA request, the agency may charge the requester a reasonable fee equaling the full incremental cost of obtaining the research data. This fee should reflect costs incurred by the agency, the recipient, and the applicable subrecipients. This fee is in addition to any fees the agency may assess under the FOIA (5 U.S.C. 552(a)(4)(A)).</p> <p>(2) The following definitions apply for purposes of paragraph (d) of this section:</p> <p>(i) Research data is defined as the recorded factual material commonly accepted in the scientific community as necessary to validate research findings, but not any of the following: Preliminary analyses, drafts of scientific papers, plans for future research, peer reviews, or communications with colleagues. This “recorded” material excludes physical objects (e.g. , laboratory samples). Research data also do not include:</p> <p>(A) Trade secrets, commercial information, materials necessary to be held confidential by a researcher until they are published, or similar information which is protected under law; and</p> <p>(B) Personnel and medical information and similar</p>		<p>Made by Nonprofit Organizations and Small Business Firms Under Government Awards, Contracts and Cooperative Agreements.”</p> <p>(4) The Federal government has the right to:</p> <p>(A) obtain, reproduce, publish, or otherwise use for Federal purposes the data produced under a Federal award; and</p> <p>(B) authorize others to receive, reproduce, publish, or otherwise use such data for Federal purposes.</p> <p>(5) (A) In addition, in response to a Freedom of Information Act (FOIA) request for research data relating to published research findings produced under a Federal award that were used by the Federal government in developing an agency action that has the force and effect of law, the Federal awarding agency shall request, and the recipient shall provide, within a reasonable time, the research data so that they can be made available to the public through the procedures established under the FOIA. If the Federal awarding agency obtains the research data solely in response to a FOIA request, the agency may charge the requester a reasonable fee equaling the full incremental cost of obtaining the research data. This fee should reflect costs incurred by the agency, the recipient, and applicable subrecipients. This fee is in addition to any fees the agency may assess under the FOIA (5 U.S.C. 552(a)(4)(A)).</p> <p>(B) The following definitions apply for purposes of paragraph (f) (5) of this section:</p> <p>(i) Research data is defined as the recorded factual material commonly accepted in the scientific community as necessary to validate research findings, but not any of the following: preliminary analyses, drafts of scientific papers, plans for future research, peer reviews, or communications with colleagues. This "recorded" material excludes physical objects (e.g., laboratory samples). Research data also do not include:</p> <p>(a) Trade secrets, commercial information, materials necessary to be held confidential by a researcher until they are published, or similar information which is protected</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>information the disclosure of which would constitute a clearly unwarranted invasion of personal privacy, such as information that could be used to identify a particular person in a research study.</p> <p>(ii) Published is defined as either when:</p> <p>(A) Research findings are published in a peer-reviewed scientific or technical journal; or</p> <p>(B) A Federal agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.</p> <p>(iii) Used by the Federal Government in developing an agency action that has the force and effect of law is defined as when an agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.</p> <p>(e) Title to intangible property and debt instruments acquired under an award or subaward vests upon acquisition in the recipient. The recipient shall use that property for the originally-authorized purpose, and the recipient shall not encumber the property without approval of the Federal awarding agency. When no longer needed for the originally authorized purpose, disposition of the intangible property shall occur in accordance with the provisions of §215.34(g).</p>		<p>under law; and</p> <p>(b) Personnel and medical information and similar information the disclosure of which would constitute a clearly unwarranted invasion of personal privacy, such as information that could be used to identify a particular person in a research study.</p> <p>(ii) Published is defined as either when:</p> <p>(a) Research findings are published in a peer-reviewed scientific or technical journal; or</p> <p>(b) A Federal agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.</p> <p>(iii) Used by the Federal government in developing an agency action that has the force and effect of law is defined as when an agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.</p> <p>(6) Title to intangible property and debt instruments acquired under a Federal award or subaward vests upon acquisition in the recipient. The recipient shall use that property for the originally-authorized purpose, and the recipient shall not encumber the property without approval of the Federal awarding agency. When no longer needed for the originally authorized purpose, disposition of the intangible property shall occur in accordance with the provisions in paragraph (d)(5) of this section.</p>
<p>____.37 Property trust relationship.</p> <p>Real property, equipment, intangible property and debt instruments that are acquired or improved with Federal funds shall be held in trust by the recipient as trustee for the beneficiaries of the project or program under which the property was acquired or improved. Agencies may require recipients to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with Federal funds and that use and disposition conditions apply to the property.</p>		<p>____.503 (g) Property trust relationship.</p> <p>Real property, equipment, intangible property, and debt instruments that are acquired or improved with Federal funds shall be held in trust by the recipient as trustee for the beneficiaries of the project or program under which the property was acquired or improved. Agencies may require recipients to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with Federal funds and that use and disposition conditions apply to the property.</p>
<p>____.40 Purpose of procurement standards.</p> <p>Sections 215.41 through 215.48 set forth standards for use by recipients in establishing procedures for the procurement of supplies and other expendable property,</p>	<p>____.36 Procurement.</p>	<p>____.504 Procurement Standards.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>equipment, real property and other services with Federal funds. These standards are furnished to ensure that such materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and executive orders. No additional procurement standards or requirements shall be imposed by the Federal awarding agencies upon recipients, unless specifically required by Federal statute or executive order or approved by OMB.</p>	<p>(a) States. When procuring property and services under a grant, a State will follow the same policies and procedures it uses for procurements from its non-Federal funds. The State will ensure that every purchase order or other contract includes any clauses required by Federal statutes and executive orders and their implementing regulations. Other grantees and subgrantees will follow paragraphs (b) through (i) in this section.</p> <p>(b) Procurement standards. (1) Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section.</p> <p>(10) Grantees and subgrantees will use time and material type contracts only— (i) After a determination that no other contract is suitable, and</p>	<p>(a) States. When procuring property and services under an award, a state will follow the same policies and procedures it uses for procurements from its non-Federal funds except where inconsistent with Federal statutory requirements as noted below. The state will ensure that every purchase order or other contract includes any clauses required by Federal statutes, regulations, guidance or E. O.s and their implementing regulations. All other recipients and subrecipients will follow paragraphs (b) through (i) in this section.</p> <p>(b) Procurement standards. (1) Other recipients and subrecipients will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section.</p> <p>(b)(10) Recipients and subrecipients may use time and material type contracts only (A) After a determination that no other contract is suitable, and (B) If the contract includes a ceiling price that the</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>____.41 Recipient responsibilities. The standards contained in this section do not relieve the recipient of the contractual responsibilities arising under its contract(s). The recipient is the responsible authority, without recourse to the Federal awarding agency, regarding the settlement and satisfaction of all contractual and administrative issues arising out of procurements entered into in support of an award or other agreement. This includes disputes, claims, protests of award, source evaluation or other matters of a contractual nature. Matters concerning violation of statute are to be referred to such Federal, State or local authority as may have proper jurisdiction.</p>	<p>(ii) If the contract includes a ceiling price that the contractor exceeds at its own risk.</p> <p>(11) Grantees and subgrantees alone will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to source evaluation, protests, disputes, and claims. These standards do not relieve the grantee or subgrantee of any contractual responsibilities under its contracts. Federal agencies will not substitute their judgment for that of the grantee or subgrantee unless the matter is primarily a Federal concern. Violations of law will be referred to the local, State, or Federal authority having proper jurisdiction.</p> <p>(12) Grantees and subgrantees will have protest procedures to handle and resolve disputes relating to their procurements and shall in all instances disclose information regarding the protest to the awarding agency. A protestor must exhaust all administrative remedies with the grantee and subgrantee before pursuing a protest with the Federal agency. Reviews of protests by the Federal agency will be limited to:</p> <p>(i) Violations of Federal law or regulations and the standards of this section (violations of State or local law will be under the jurisdiction of State or local authorities) and</p> <p>(ii) Violations of the grantee's or subgrantee's protest procedures for failure to review a complaint or protest. Protests received by the Federal agency other than those specified above will be referred to the grantee or subgrantee.</p>	<p>contractor exceeds at its own risk.</p> <p>(b)(11) Recipients and subrecipients alone will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the recipient or subrecipient of any contractual responsibilities under its contracts. Federal agencies will not substitute their judgment for that of the recipient or subrecipient unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.</p> <p>(b)(12) Recipients and subrecipients will have protest procedures to handle and resolve disputes relating to their procurements and shall in all instances disclose information regarding the protest to the Federal awarding agency. A protestor must exhaust all administrative remedies with the recipient and subrecipient before pursuing a protest with the Federal agency. Reviews of protests by the Federal agency will be limited to:</p> <p>(A) Violations of Federal law or regulations and the standards of this section (violations of state or local law will be under the jurisdiction of state or local authorities), and</p> <p>(B) Violations of the award or subaward recipient's protest procedures for failure to review a complaint or protest. Protests received by the Federal agency other than those specified above will be referred to the recipient or subrecipient.</p>
<p>____.42 Codes of conduct. The recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or</p>	<p>(b)(3) Grantees and subgrantees will maintain a written code of standards of conduct governing the performance of their employees engaged in the award and administration of contracts. No employee, officer or agent of the grantee or subgrantee shall participate in selection, or in the award or administration of a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved.</p>	<p>(b)(3) The recipient and subrecipients shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his</p>

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<p>agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to subagreements. However, recipients may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient.</p> <p>___43 Competition.</p> <p>All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. The recipient shall be alert to organizational conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered. Solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill in order for the bid or offer to be evaluated by the recipient. Any and all bids or offers may be rejected when it is in the</p>	<p>Such a conflict would arise when:</p> <ul style="list-style-type: none"> (i) The employee, officer or agent, (ii) Any member of his immediate family, (iii) His or her partner, or (iv) An organization which employs, or is about to employ, any of the above, has a financial or other interest in the firm selected for award. The grantee's or subgrantee's officers, employees or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subagreements. Grantee and subgrantees may set minimum rules where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value. To the extent permitted by State or local law or regulations, such standards or conduct will provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the grantee's and subgrantee's officers, employees, or agents, or by contractors or their agents. The awarding agency may in regulation provide additional prohibitions relative to real, apparent, or potential conflicts of interest. <p>(c) Competition .</p> <p>(1) All procurement transactions will be conducted in a manner providing full and open competition consistent with the standards of § 92.36. Some of the situations considered to be restrictive of competition include but are not limited to:</p> <ul style="list-style-type: none"> (i) Placing unreasonable requirements on firms in order for them to qualify to do business, (ii) Requiring unnecessary experience and excessive bonding, (iii) Noncompetitive pricing practices between firms or between affiliated companies, (iv) Noncompetitive awards to consultants that are on retainer contracts, (v) Organizational conflicts of interest, (vi) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance of other relevant requirements of the 	<p>or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subawards. However, recipients may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient.</p> <p>(c) Competition.</p> <p>(1) All procurement transactions will be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals shall be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:</p> <ul style="list-style-type: none"> (A) Placing unreasonable requirements on firms in order for them to qualify to do business, (B) Requiring unnecessary experience and excessive bonding, (C) Noncompetitive pricing practices between firms or between affiliated companies, (D) Noncompetitive Federal awards to consultants that are on retainer contracts,

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<p>recipient's interest to do so.</p> <p>.44 Procurement procedures.</p> <p>(a) All recipients shall establish written procurement procedures. These procedures shall provide for, at a minimum, that (1), (2) and (3) apply.</p> <p>(1) Recipients avoid purchasing unnecessary items.</p> <p>(2) Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the Federal Government.</p>	<p>procurement, and</p> <p>(vii) Any arbitrary action in the procurement process.</p> <p>(2) Grantees and subgrantees will conduct procurements in a manner that prohibits the use of statutorily or administratively imposed in-State or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts State licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criteria provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.</p> <p>(b)(4) Grantee and subgrantee procedures will provide for a review of proposed procurements to avoid purchase of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.</p> <p>(b)(5) To foster greater economy and efficiency, grantees and subgrantees are encouraged to enter into State and local intergovernmental agreements for procurement or use of common goods and services.</p> <p>(b)(6) Grantees and subgrantees are encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible</p>	<p>(E) Organizational conflicts of interest,</p> <p>(F) Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement, and</p> <p>(G) Any arbitrary action in the procurement process.</p> <p>(c)(2) Recipients and subrecipients will conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.</p> <p>(b)(4) Recipient and subrecipient procedures will provide for a review of proposed procurements to avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.</p> <p>(b)(5) To foster greater economy and efficiency, recipients and subrecipients are encouraged to enter into state and local intergovernmental agreements where appropriate for procurement or use of common goods and services.</p> <p>(b)(6) Recipients and subrecipients are encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.</p>
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<p>(3) Solicitations for goods and services provide for all of the following.</p> <p>(i) A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features which unduly restrict competition.</p> <p>(ii) Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals.</p> <p>(iii) A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.</p> <p>(iv) The specific features of "brand name or equal"</p>	<p>and reduces project costs.</p> <p>(7) Grantees and subgrantees are encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.</p> <p>(c)(3) Grantees will have written selection procedures for procurement transactions. These procedures will ensure that all solicitations:</p> <p>(i) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured, and when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equal" description may be used as a means to define the performance or other salient requirements of a procurement. The specific features of the named brand which must be met by offerors shall be clearly stated; and</p> <p>(ii) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.</p>	<p>(b)(7) Recipients and subrecipients are encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.</p> <p>(3) Recipients will have written selection procedures for procurement transactions. These procedures will ensure that all solicitations:</p> <p>(A) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured, and when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of a procurement. The specific features of the named brand which must be met by offerors shall be clearly stated; and</p> <p>(B) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.</p>

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<p>descriptions that bidders are required to meet when such items are included in the solicitation.</p> <p>(v) The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.</p> <p>(vi) Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.</p>	<p>(c)(4) Grantees and subgrantees will ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, grantees and subgrantees will not preclude potential bidders from qualifying during the solicitation period.</p> <p>(d) Methods of procurement to be followed</p> <p>(1) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold fixed at 41 U.S.C. 403(11) (currently set at \$100,000). If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources.</p>	<p>(c)(4) Recipients and subrecipients will ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, recipients and subrecipients will not preclude potential bidders from qualifying during the solicitation period.</p> <p>(d) Methods of procurement to be followed. In all of the below methods, some form of cost or price analysis is required as described in paragraph (f)(1) below. Recipients and subrecipients may be required to submit the proposed procurement to the Federal awarding agency for pre-Federal award review in accordance with paragraph (g) of this section.</p> <p>(1) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold set in the Federal Acquisition Regulation at 48 C.F.R. and authorized by 41 U.S.C. 1908 (\$150,000 at the time of publication). If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources.</p>

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	<p>(2) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in § 92.36(d)(2)(i) apply.</p> <p>(i) In order for sealed bidding to be feasible, the following conditions should be present:</p> <p>(A) A complete, adequate, and realistic specification or purchase description is available;</p> <p>(B) Two or more responsible bidders are willing and able to compete effectively and for the business; and</p> <p>(C) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.</p> <p>(ii) If sealed bids are used, the following requirements apply:</p> <p>(A) The invitation for bids will be publicly advertised and bids shall be solicited from an adequate number of known suppliers, providing them sufficient time prior to the date set for opening the bids;</p> <p>(B) The invitation for bids, which will include any specifications and pertinent attachments, shall define the items or services in order for the bidder to properly respond;</p> <p>(C) All bids will be publicly opened at the time and place prescribed in the invitation for bids;</p> <p>(D) A firm fixed-price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment</p>	<p>(2) Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in ____504 Procurement Standards (d)(2) (A) apply.</p> <p>(A) In order for sealed bidding to be feasible, the following conditions should be present:</p> <p>(i) A complete, adequate, and realistic specification or purchase description is available;</p> <p>(ii) Two or more responsible bidders are willing and able to compete effectively for the business; and</p> <p>(iii) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.</p> <p>(B) If sealed bids are used, the following requirements apply:</p> <p>(i) The invitation for bids will be publicly advertised and bids shall be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids;</p> <p>(ii) The invitation for bids, which will include any specifications and pertinent attachments, shall define the items or services in order for the bidder to properly respond;</p> <p>(iii) All bids will be publicly opened at the time and place prescribed in the invitation for bids;</p> <p>(iv) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually</p>

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	<p>discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and</p> <p>(E) Any or all bids may be rejected if there is a sound documented reason.</p> <p>(3) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:</p> <p>(i) Requests for proposals will be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals shall be honored to the maximum extent practical;</p> <p>(ii) Proposals will be solicited from an adequate number of qualified sources;</p> <p>(iii) Grantees and subgrantees will have a method for conducting technical evaluations of the proposals received and for selecting awardees;</p> <p>(iv) Awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and</p> <p>(v) Grantees and subgrantees may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.</p>	<p>taken advantage of; and</p> <p>(v) Any or all bids may be rejected if there is a sound documented reason.</p> <p>(3) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:</p> <p>(A) Requests for proposals will be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals shall be considered to the maximum extent practical;</p> <p>(B) Proposals will be solicited from an adequate number of qualified sources;</p> <p>(C) Recipients and subrecipients will have a written method for conducting technical evaluations of the proposals received and for selecting recipients;</p> <p>(D) Federal awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and</p> <p>(E) Recipients and subrecipients may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.</p>

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	<p>(4) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source, or after solicitation of a number of sources, competition is determined inadequate.</p> <p>(i) Procurement by noncompetitive proposals may be used only when the award of a contract is infeasible under small purchase procedures, sealed bids or competitive proposals and one of the following circumstances applies:</p> <p>(A) The item is available only from a single source; (B) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; (C) The awarding agency authorizes noncompetitive proposals; or (D) After solicitation of a number of sources, competition is determined inadequate.</p> <p>(ii) Cost analysis, i.e., verifying the proposed cost data, the projections of the data, and the evaluation of the specific elements of costs and profits, is required.</p> <p>(iii) Grantees and subgrantees may be required to submit the proposed procurement to the awarding agency for pre-award review in accordance with paragraph (g) of this section.</p> <p>2.d. Contracting With Small and Minority Firms, Women's Business Enterprises and Labor Surplus Area Firms. It is national policy to award a fair share of contracts to small and minority business firms. Grantees shall take similar appropriate affirmative action to support of women's enterprises and are encouraged to procure goods and services from labor surplus areas.</p>	<p>(4) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source or, if after solicitation of a number of sources, competition is determined inadequate.</p> <p>Procurement by noncompetitive proposals may be used only when the award of a contract is documented to be infeasible under small purchase procedures, sealed bids, or competitive proposals, and one of the following circumstances applies:</p> <p>(A) The item is available only from a single source; (B) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; (C) The Federal awarding agency expressly authorizes noncompetitive proposals in response to a written request from the recipient; or (D) After solicitation of a number of sources, competition is determined inadequate as described in paragraph (4) above.</p> <p>(e) Contracting with small and minority firms, women's</p>

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<p>(b) Positive efforts shall be made by recipients to utilize small businesses, minority-owned firms, and women's business enterprises, whenever possible. Recipients of Federal awards shall take all of the following steps to further this goal.</p> <p>(1) Ensure that small businesses, minority-owned firms, and women's business enterprises are used to the fullest extent practicable.</p> <p>(2) Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small businesses, minority-owned firms, and women's business enterprises.</p> <p>(3) Consider in the contract process whether firms competing for larger contracts intend to subcontract with small businesses, minority-owned firms, and women's business enterprises.</p> <p>(4) Encourage contracting with consortiums of small businesses, minority-owned firms and women's business</p>	<p>(e) Contracting with small and minority firms, women's business enterprise and labor surplus area firms.</p> <p>(1) The grantee and subgrantee will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.</p> <p>(2) Affirmative steps shall include:</p> <p>(i) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;</p> <p>(ii) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;</p> <p>(vi) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (e)(2)(i) through (v) of this section.</p> <p>(iii) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;</p> <p>(iv) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women's business enterprises;</p> <p>(v) Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce; and</p> <p>2. g. Infrastructure Investment. Agencies shall encourage</p>	<p>business enterprises, and labor surplus area firms.</p> <p>(1) The recipient and subrecipients will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.</p> <p>(2) Affirmative steps shall include:</p> <p>(A) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;</p> <p>(B) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;</p> <p>(F) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (e)(2)(A) through (E) of this section.</p> <p>(C) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;</p> <p>(D) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;</p> <p>(E) Using the services and assistance of the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and</p>

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<p>enterprises when a contract is too large for one of these firms to handle individually.</p> <p>(5) Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the solicitation and utilization of small businesses, minority- owned firms and women's business enterprises.</p> <p>(c) The type of procuring instruments used (e.g., fixed price contracts, cost reimbursable contracts, purchase orders, and incentive contracts) shall be determined by the recipient but shall be appropriate for the particular procurement and for promoting the best interest of the program or project involved. The "cost-plus-a-percentage-of-cost" or "percentage of construction cost" methods of contracting shall not be used.</p> <p>(d) Contracts shall be made only with responsible</p>	<p>grantees to consider the provisions of the common rule at Section __. 31 and Executive Order 12803 ("Infrastructure Privatization"). This includes reviewing and modifying procedures affecting the management and disposition of federally-financed infrastructure owned by State and local governments, with their requests to sell or lease infrastructure assets, consistent with the criteria in Section 4 of the Order. Related guidance contained in Executive Order 12893 ("Principles for Federal Infrastructure Investments") requiring economic analysis and the development of investment options, including public-private partnership, shall also be applied. On March 7, 1994, OMB issued guidance on Executive Order 12893 in OMB Bulletin No. 94-16.</p> <p>2. i. Procurement of Goods and Services. Agencies should be aware of and comply with the requirement enacted in Section 623 of the Treasury, Postal Service and General Government Appropriations Act, 1993, and reenacted in Section 621 of the fiscal year 1994 Appropriations Act. This Section requires grantees to specify in any announcement of the awarding of contracts with an aggregate value of \$500,000 or more, the amount of Federal funds that will be used to finance the acquisitions.</p> <p>(f)(4) The cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.</p>	<p>(f) Contract cost and price.</p> <p>(4) The cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources. In certain circumstances, contracts with certain parties are restricted by agencies' implementation of E.O.s 12549 and 12689, "Debarment and Suspension."</p> <p>(e) Recipients shall, on request, make available for the Federal awarding agency, pre-award review and procurement documents, such as request for proposals or invitations for bids, independent cost estimates, etc., when any of the following conditions apply.</p> <p>(e)(1) A recipient's procurement procedures or operation fails to comply with the procurement standards in the Federal awarding agency's implementation of this part.</p> <p>(e)(2) The procurement is expected to exceed the small purchase threshold fixed at 41 U.S.C. 403 (11) (currently \$25,000) and is to be awarded without competition or only one bid or offer is received in response to a solicitation.</p> <p>(e)(3) The procurement, which is expected to exceed the small purchase threshold, specifies a "brand name"</p>	<p>(b)(8) Grantees and subgrantees will make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.</p> <p>(g) Awarding agency review.</p> <p>(1) Grantees and subgrantees must make available, upon request of the awarding agency, technical specifications on proposed procurements where the awarding agency believes such review is needed to ensure that the item and/or service specified is the one being proposed for purchase. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the grantee or subgrantee desires to have the review accomplished after a solicitation has been developed, the awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.</p> <p>(2) Grantees and subgrantees must on request make available for awarding agency pre-award review procurement documents, such as requests for proposals or invitations for bids, independent cost estimates, etc. when:</p> <p>(i) A grantee's or subgrantee's procurement procedures or operation fails to comply with the procurement standards in this section; or</p> <p>(ii) The procurement is expected to exceed the simplified acquisition threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation; or</p> <p>(iii) The procurement, which is expected to exceed the</p>	<p>(b)(8) Recipients and subrecipients will make Federal awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.</p> <p>(g) Federal awarding agency review.</p> <p>(1) Recipients and subrecipients must make available, upon request of the Federal awarding agency, technical specifications on proposed procurements where the Federal awarding agency believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the recipient or subrecipient desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.</p> <p>(g)(2) Recipients and subrecipients must on request make available for Federal awarding agency pre-Federal award review procurement documents, such as requests for proposals or invitations for bids, independent cost estimates, etc., when:</p> <p>(A) An award or subaward recipient's procurement procedures or operation fails to comply with the procurement standards in this section; or</p> <p>(B) The procurement is expected to exceed the simplified acquisition threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation; or</p> <p>(C) The procurement, which is expected to exceed the</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>product.</p> <p>(e)(4) The proposed award over the small purchase threshold is to be awarded to other than the apparent low bidder under a sealed bid procurement.</p> <p>(e)(5) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the small purchase threshold.</p>	<p>simplified acquisition threshold, specifies a “brand name” product; or</p> <p>(iv) The proposed award is more than the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or</p> <p>(v) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the simplified acquisition threshold.</p> <p>(3) A grantee or subgrantee will be exempt from the pre-award review in paragraph (g)(2) of this section if the awarding agency determines that its procurement systems comply with the standards of this section.</p> <p>(i) A grantee or subgrantee may request that its procurement system be reviewed by the awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews shall occur where there is a continuous high-dollar funding, and third-party contracts are awarded on a regular basis.</p> <p>(ii) A grantee or subgrantee may self-certify its procurement system. Such self-certification shall not limit the awarding agency's right to survey the system. Under a self-certification procedure, awarding agencies may wish to rely on written assurances from the grantee or subgrantee that it is complying with these standards. A grantee or subgrantee will cite specific procedures, regulations, standards, etc., as being in compliance with these requirements and have its system available for review.</p>	<p>simplified acquisition threshold, specifies a "brand name" product; or</p> <p>(D) The proposed award is more than the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or</p> <p>(E) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the simplified acquisition threshold.</p> <p>(3) A recipient or subrecipient will be exempt from the pre-award review in paragraph (g)(2) of this section if the Federal awarding agency determines that its procurement systems comply with the standards of this section.</p> <p>(A) A recipient or subrecipient may request that its procurement system be reviewed by the Federal awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews shall occur where there is continuous high-dollar funding, and third party contracts are awarded on a regular basis;</p> <p>(B) A recipient or subrecipient may self-certify its procurement system. Such self-certification shall not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, Federal awarding agencies may wish to rely on written assurances from the recipient or subrecipient that it is complying with these standards. A recipient or subrecipient will cite specific procedures, regulations, standards, etc., as being in compliance with these requirements and have its system available for review.</p>
<p>45 Cost and price analysis. Some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with</p>	<p>(f) Contract cost and price.</p> <p>(1) Grantees and subgrantees must perform a cost or price analysis in connection with every procurement action including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, grantees must</p>	<p>f) Contract cost and price.</p> <p>(1) Recipients and subrecipients must perform a cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold set in the Federal Acquisition Regulation at 48 C.F.R. and authorized by 41 U.S.C. 1908 (\$150,000 at the time of</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability.</p>	<p>make independent estimates before receiving bids or proposals. A cost analysis must be performed when the offeror is required to submit the elements of his estimated cost, e.g., under professional, consulting, and architectural engineering services contracts. A cost analysis will be necessary when adequate price competition is lacking, and for sole source procurements, including contract modifications or change orders, unless price reasonableness can be established on the basis of a catalog or market price of a commercial product sold in substantial quantities to the general public or based on prices set by law or regulation. A price analysis will be used in all other instances to determine the reasonableness of the proposed contract price.</p> <p>(2) Grantees and subgrantees will negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.</p> <p>(3) Costs or prices based on estimated costs for contracts under grants will be allowable only to the extent that costs incurred or cost estimates included in negotiated prices are consistent with Federal cost principles (see § 92.22). Grantees may reference their own cost principles that comply with the applicable Federal cost principles.</p>	<p>publication)including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, recipients must make independent estimates before receiving bids or proposals.</p> <p>(2) Recipients and subrecipients will negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost or price analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.</p> <p>(3) Costs or prices based on estimated costs for contracts under awards will be allowable only to the extent that costs incurred or cost estimates included in negotiated prices are consistent with Federal cost principles (see Subchapter F: Cost Principles). Recipients may reference their own cost principles that comply with the applicable Federal cost principles.</p>
<p>46 Procurement records. Procurement records and files for purchases in excess of the small purchase threshold shall include the following at a minimum: (a) basis for contractor selection, (b) justification for lack of competition when competitive bids or offers are not obtained, and (c) basis for award cost or price.</p>	<p>(9) Grantees and subgrantees will maintain records sufficient to detail the significant history of a procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.</p>	<p>(b)(9) Recipients and subrecipients will maintain records sufficient to detail the history of a procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>____.47 Contract administration. A system for contract administration shall be maintained to ensure contractor conformance with the terms, conditions and specifications of the contract and to ensure adequate and timely follow up of all purchases. Recipients shall evaluate contractor performance and document, as appropriate, whether contractors have met the terms, conditions and specifications of the contract.</p> <p>____.48 Contract provisions. The recipient shall include, in addition to provisions to define a sound and complete agreement, the following provisions in all contracts. The following provisions shall also be applied to subcontracts.</p> <p>(a) Contracts in excess of the small purchase threshold shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms, and provide for such remedial actions as may be appropriate.</p> <p>(b) All contracts in excess of the small purchase threshold shall contain suitable provisions for termination by the recipient, including the manner by which termination shall be effected and the basis for settlement. In addition, such contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.</p> <p>(c) Except as otherwise required by statute, an award that requires the contracting (or subcontracting) for construction or facility improvements shall provide for the recipient to follow its own requirements relating to bid guarantees, performance bonds, and payment bonds unless the construction contract or subcontract exceeds \$100,000. For those contracts or subcontracts exceeding \$100,000, the</p>	<p>(2) Grantees and subgrantees will maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.</p> <p>(h)(3)(i) Contract provisions. A grantee's and subgrantee's contracts must contain provisions in paragraph (i) of this section. Federal agencies are permitted to require changes, remedies, changed conditions, access and records retention, suspension of work, and other clauses approved by the Office of Federal Procurement Policy.</p> <p>(h)(3)(i)(1) Administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate. (Contracts more than the simplified acquisition threshold)</p> <p>(h)(3)(i) (2) Termination for cause and for convenience by the grantee or subgrantee including the manner by which it will be effected and the basis for settlement. (All contracts in excess of \$10,000)</p> <p>h) Bonding requirements. For construction or facility improvement contracts or subcontracts exceeding the simplified acquisition threshold, the awarding agency may accept the bonding policy and requirements of the grantee or subgrantee provided the awarding agency has made a determination that the awarding agency's interest is adequately protected. If such a determination has not been</p>	<p>(b)(2) Recipients and subrecipients will maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.</p> <p>(h) (3)(i) Contract provisions. A recipient's or subrecipient's contracts must contain the provisions in Appendix III- Contract Provisions for Recipient and Subrecipient Contracts</p> <p>(h) Bonding requirements. For construction or facility improvement contracts or subcontracts exceeding the simplified acquisition threshold, the Federal awarding agency may accept the bonding policy and requirements of the recipient or subrecipient provided that the Federal awarding agency has made a determination that its interest is adequately protected. If such a determination has not</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>Federal awarding agency may accept the bonding policy and requirements of the recipient, provided the Federal awarding agency has made a determination that the Federal Government's interest is adequately protected. If such a determination has not been made, the minimum requirements shall be as follows.</p> <p>(1) A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" shall consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder shall, upon acceptance of his bid, execute such contractual documents as may be required within the time specified.</p> <p>(2) A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.</p> <p>(3) A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with a contract to assure payment as required by statute of all persons supplying labor and material in the execution of the work provided for in the contract.</p> <p>(4) Where bonds are required in the situations described herein, the bonds shall be obtained from companies holding certificates of authority as acceptable sureties pursuant to 31 CFR part 223, "Surety Companies Doing Business with the United States."</p> <p>(d) All negotiated contracts (except those for less than the small purchase threshold) awarded by recipients shall include a provision to the effect that the recipient, the Federal awarding agency, the Comptroller General of the United States, or any of their duly authorized</p>	<p>made, the minimum requirements shall be as follows:</p> <p>(h)(1) A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" shall consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of his bid, execute such contractual documents as may be required within the time specified.</p> <p>(h)(2) A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.</p> <p>(h)(3) A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.</p> <p>(i)(10) Access by the grantee, the subgrantee, the Federal grantor agency, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the contractor which are directly pertinent to that specific contract for the</p>	<p>been made, the minimum requirements shall be as follows:</p> <p>(1) A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" shall consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.</p> <p>(2) A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.</p> <p>(3) A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.</p> <p><i>See Appendix III for Contract Provisions for Recipient and Subrecipient Contracts</i></p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>representatives, shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions.</p> <p>(e) All contracts, including small purchases, awarded by recipients and their contractors shall contain the procurement provisions of Appendix A to this Circular, as applicable.</p>	<p>purpose of making audit, examination, excerpts, and transcriptions.</p>	
<p>Reports and Records</p> <p>____.50 Purpose of reports and records.</p> <p>Sections 215.51 through 215.53 set forth the procedures for monitoring and reporting on the recipient's financial and program performance and the necessary standard reporting forms. They also set forth record retention requirements.</p>	<p>Reports, Records, Retention, and Enforcement</p>	<p>____.505 Performance and Financial Monitoring and Reporting.</p> <p>(a) This section sets forth the requirements and procedures for monitoring and reporting on the recipient's financial and program performance and the necessary standard information to be reported. Where appropriate, agencies should establish performance reporting requirements for recipients which inform the evidence base upon which the agency establishes program policies, improves the effectiveness of agency program outcomes or implementation and facilitates learning across delivery partners. Agencies should anticipate how they will use, analyze or disseminate the performance information provided by award recipients for the purposes of improving program outcomes and productivity, spreading promising practices or managing risks. Where appropriate, agencies should strive to establish performance reporting requirements that enable them to view variations, patterns and relationships in performance across award recipients to allow agencies to identify promising practices to validate and problem areas that need attention.</p> <p>(b) For both program and financial reports the agency shall collect such reports electronically, unless the recipient prefers to submit paper copies. If submission is by paper, recipients shall not be required to submit more than the original and two copies of any financial reports. The agency shall implement these requirements as terms and conditions to the Federal award.</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>____.51 Monitoring and reporting program performance.</p> <p>(a) Recipients are responsible for managing and monitoring each project, program, subaward, function or activity supported by the award. Recipients shall monitor subawards to ensure subrecipients have met the audit requirements as delineated in § 215.26.</p> <p>(b) The Federal awarding agency shall prescribe the frequency with which the performance reports shall be submitted. Except as provided in § 215.51(f), performance reports shall not be required more frequently than quarterly or, less frequently than annually. Annual reports shall be due 90 calendar days after the grant year; quarterly or semi-annual reports shall be due 30 days after the reporting period. The Federal awarding agency may require annual reports before the anniversary dates of multiple year awards in lieu of these requirements. The final performance reports are due 90 calendar days after the expiration or termination of the award.</p> <p>(c) If inappropriate, a final technical or performance report shall not be required after completion of the project.</p>	<p>____.40 Monitoring and reporting program performance.</p> <p>(a) Monitoring by grantees. Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.</p> <p>(b) Nonconstruction performance reports. The Federal agency may, if it decides that performance information available from subsequent applications contains sufficient information to meet its programmatic needs, require the grantee to submit a performance report only upon expiration or termination of grant support. Unless waived by the Federal agency this report will be due on the same date as the final Financial Status Report.</p> <p>(1) Grantees shall submit annual performance reports unless the awarding agency requires quarterly or semi-annual reports. However, performance reports will not be required more frequently than quarterly. Annual reports shall be due 90 days after the grant year, quarterly or semi-annual reports shall be due 30 days after the reporting period. The final performance report will be due 90 days after the expiration or termination of grant support. If a justified request is submitted by a grantee, the Federal agency may extend the due date for any performance report. Additionally, requirements for unnecessary performance reports may be waived by the Federal agency.</p>	<p>____.505 (d) Monitoring and reporting program performance.</p> <p>(1) Monitoring by recipients. Recipients are responsible for oversight of the relevant operations of award and subaward supported activities. Recipients must monitor award and subaward supported activities to assure compliance with applicable Federal requirements and that performance expectations are being achieved. Monitoring by recipients must cover each program, function or activity. See also section _____.501 Subrecipient Monitoring and Management.</p> <p>(2) Non-construction performance reports. Where available, the Federal awarding agency shall utilize standard, OMB-approved governmentwide data elements for collection of performance information. The Federal agency may, if it decides that performance information available from subsequent applications contains sufficient information to meet its programmatic needs, require the recipient to submit a performance report only upon expiration or termination of award support.</p> <p>(A) Recipients shall submit performance reports at the interval required by the Federal awarding agency to best inform improvements in program outcomes and productivity. Intervals shall be no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the award or could significantly affect program outcomes. Annual reports shall be due 90 days after the reporting period; quarterly or semiannual reports shall be due 30 days after the reporting period. Alternatively, the Federal awarding agency may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report will be due 90 days after the expiration or termination of award support. If a justified request is submitted by a recipient, the Federal agency may extend the due date for any performance report.</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(d) When required, performance reports shall generally contain, for each award, brief information on each of the following.</p> <p>(1) A comparison of actual accomplishments with the goals and objectives established for the period, the findings of the investigator, or both. Whenever appropriate and the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs.</p> <p>(2) Reasons why established goals were not met, if appropriate.</p> <p>(3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.</p> <p>(e) Recipients shall not be required to submit more than the original and two copies of performance reports.</p> <p>(f) Recipients shall immediately notify the Federal</p>	<p>(2) Performance reports will contain, for each grant, brief information on the following:</p> <p>(i) A comparison of actual accomplishments to the objectives established for the period. Where the output of the project can be quantified, a computation of the cost per unit of output may be required if that information will be useful.</p> <p>(ii) The reasons for slippage if established objectives were not met.</p> <p>(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.</p> <p>(3) Grantees will not be required to submit more than the original and two copies of performance reports.</p> <p>(4) Grantees will adhere to the standards in this section in prescribing performance reporting requirements for subgrantees.</p> <p>(c) Construction performance reports. For the most part, on-site technical inspections and certified percentage-of-completion data are relied on heavily by Federal agencies to monitor progress under construction grants and subgrants. The Federal agency will require additional formal performance reports only when considered necessary, and never more frequently than quarterly.</p> <p>(d) Significant developments. Events may occur between</p>	<p>(B) Performance reports will contain, for each award, brief information on the following unless other collections are approved by OMB:</p> <p>(i) A comparison of actual accomplishments to the objectives of the award established for the period. Where the accomplishments of the award can be quantified, a computation of the cost (for example, related to units of accomplishment) may be required if that information will be useful. Where performance trend data and analysis would be informative to the Federal agency program, the agency should include this as a performance reporting requirement.</p> <p>(ii) The reasons for slippage if established objectives were not met.</p> <p>(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.</p> <p>(C) Recipients will adhere to the guidance in this section and any applicable guidance in _____.501 Subrecipient Monitoring and Management in prescribing performance reporting requirements for subrecipients.</p> <p>(3) Construction performance reports. For the most part, onsite technical inspections and certified percentage of completion data are relied on heavily by Federal agencies to monitor progress under construction awards and subawards. The Federal agency will require additional formal performance reports only when considered necessary.</p> <p>(4) Significant developments. Events may occur between</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>awarding agency of developments that have a significant impact on the award-supported activities. Also, notification shall be given in the case of problems, delays, or adverse conditions which materially impair the ability to meet the objectives of the award. This notification shall include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.</p> <p>(g) Federal awarding agencies may make site visits, as needed.</p> <p>(h) Federal awarding agencies shall comply with clearance requirements of 5 CFR part 1320 when requesting performance data from recipients.</p>	<p>the scheduled performance reporting dates which have significant impact upon the grant or subgrant supported activity. In such cases, the grantee must inform the Federal agency as soon as the following types of conditions become known:</p> <p>(1) Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.</p> <p>(2) Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more beneficial results than originally planned.</p> <p>(e) Federal agencies may make site visits as warranted by program needs.</p> <p>2f.Site Visits and Technical Assistance. Agencies shall conduct site visits only as warranted by program or project needs. Technical assistance site visits shall be provided only (1) in response to requests from grantees, (2) based on demonstrated program need, or (3) when recipients are designated "high risk" under section __.12 of the grants management common rule.</p> <p>(f) Waivers, extensions.</p> <p>(1) Federal agencies may waive any performance report required by this part if not needed.</p> <p>(2) The grantee may waive any performance report from a subgrantee when not needed. The grantee may extend the due date for any performance report from a subgrantee if the grantee will still be able to meet its performance reporting obligations to the Federal agency.</p>	<p>the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, the recipient must inform the Federal agency as soon as the following types of conditions become known:</p> <p>(A) Problems, delays, or adverse conditions which will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation.</p> <p>(B) Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.</p> <p>(5) Federal agencies may make site visits as warranted by program needs.</p> <p>(6) Waivers, extensions.</p> <p>(A) Federal agencies may waive any performance report required by this guidance if not needed.</p> <p>(B) The recipient may waive any performance report from a subrecipient when not needed. The recipient may extend the due date for any performance report from a subrecipient if the recipient will still be able to meet its performance reporting obligations to the Federal agency.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>____.52 Financial reporting.</p>	<p>____.41 Financial reporting.</p> <p>(a) General.</p> <p>(1) Except as provided in paragraphs (a) (2) and (5) of this section, grantees will use only the forms specified in paragraphs (a) through (e) of this section, and such supplementary or other forms as may from time to time be authorized by OMB, for:</p> <p>(i) Submitting financial reports to Federal agencies, or</p> <p>(ii) Requesting advances or reimbursements when letters of credit are not used.</p> <p>(2) Grantees need not apply the forms prescribed in this section in dealing with their subgrantees. However, grantees shall not impose more burdensome requirements on subgrantees.</p> <p>(3) Grantees shall follow all applicable standard and supplemental Federal agency instructions approved by OMB to the extent required under the Paperwork Reduction Act of 1980 for use in connection with forms specified in paragraphs (b) through (e) of this section. Federal agencies may issue substantive supplementary instructions only with the approval of OMB. Federal agencies may shade out or instruct the grantee to disregard any line item that the Federal agency finds unnecessary for its decisionmaking purposes.</p> <p>(4) Grantees will not be required to submit more than the original and two copies of forms required under this part.</p> <p>(5) Federal agencies may provide computer outputs to grantees to expedite or contribute to the accuracy of reporting. Federal agencies may accept the required information from grantees in machine usable format or computer printouts instead of prescribed forms.</p> <p>(6) Federal agencies may waive any report required by this section if not needed.</p>	<p>____.505 (c) Financial reporting.</p> <p>Unless otherwise approved by OMB, the agency shall solicit only the standard, OMB-approved governmentwide data elements for collection of financial information. This information shall be collected with the frequency required by the terms and conditions of the Federal award, but no less than annually, and preferably in coordination with performance reporting.</p> <p><i>Note: The proposed language eliminates references to specific OMB-approved forms, and refers only broadly to OMB-approved information collections. Final guidance will be accompanied by a full list of the OMB-approved information collections that are available.</i></p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(a) The following forms or such other forms as may be approved by OMB are authorized for obtaining financial information from recipients.</p> <p>(1) SF-269 or SF-269A, Financial Status Report.</p> <p>(i) Each Federal awarding agency shall require recipients to use the SF-269 or SF-269A to report the status of funds for all nonconstruction projects or programs. A Federal awarding agency may, however, have the option of not requiring the SF-269 or SF-269A when the SF-270, Request for Advance or Reimbursement, or SF-272, Report of Federal Cash Transactions, is determined to provide adequate information to meet its needs, except that a final SF-269 or SF-269A shall be required at the completion of the project when the SF-270 is used only for advances.</p> <p>(ii) The Federal awarding agency shall prescribe whether the report shall be on a cash or accrual basis. If the Federal awarding agency requires accrual information and the recipient's accounting records are not normally kept on the accrual basis, the recipient shall not be required to convert its accounting system, but shall develop such accrual information through best estimates based on an analysis of the documentation on hand.</p>	<p>(7) Federal agencies may extend the due date of any financial report upon receiving a justified request from a grantee.</p> <p>(b) Financial Status Report</p> <p>(1) Form. Grantees will use Standard Form 269 or 269A, Financial Status Report, to report the status of funds for all nonconstruction grants and for construction grants when required in accordance with § 92.41(e)(2)(iii).</p> <p>2.c. Financial Status Reports.</p> <p>2.c.1. Federal agencies shall require grantees to use the SF-269, Financial Status Report-Long Form, or SF-269a, Financial Status Report-Short Form, to report the status of funds for all non-construction projects or programs. Federal agencies need not require the Financial Status Report when the SF-270, Request for Advance or Reimbursement, or SF-272, Report of Federal Cash Transactions, is determined to provide adequate information.</p> <p>(2) Federal agencies shall not require grantees to report on the status of funds by object class category of expenditure (e.g., personnel, travel, equipment).</p> <p>2.c.2. Accounting basis. Each grantee will report program outlays and program income on a cash or accrual basis as prescribed by the awarding agency. If the Federal agency requires accrual information and the grantee's accounting records are not normally kept on the accrual basis, the grantee shall not be required to convert its accounting system but shall develop such accrual information through and analysis of the documentation on hand.</p> <p>2.c.3. If reporting on the status of funds by programs, functions or activities within the project or program is required by statute or regulation, Federal agencies shall instruct grantees to use block 12, Remarks, on the SF-269, or a supplementary form approved by the OMB under the Paperwork Reduction Act of 1980.</p>	

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(iii) The Federal awarding agency shall determine the frequency of the Financial Status Report for each project or program, considering the size and complexity of the particular project or program. However, the report shall not be required more frequently than quarterly or less frequently than annually. A final report shall be required at the completion of the agreement.</p> <p>(iv) The Federal awarding agency shall require recipients to submit the SF-269 or SF-269A (an original and no more than two copies) no later than 30 days after the end of each specified reporting period for quarterly and semi-annual reports, and 90 calendar days for annual and final reports. Extensions of reporting due dates may be approved by the Federal awarding agency upon request of the recipient.</p> <p>(2) SF-272, Report of Federal Cash Transactions.</p> <p>(i) When funds are advanced to recipients the Federal awarding agency shall require each recipient to submit the SF-272 and, when necessary, its continuation sheet, SF-272a. The Federal awarding agency shall use this report to monitor cash advanced to recipients and to obtain disbursement information for each agreement with the recipients.</p>	<p>2.c.4. Federal agencies shall prescribe whether the reporting shall be on a cash or an accrual basis. If the Federal agency requires accrual information and the grantees's accounting records are not normally kept on an accrual basis, the grantee shall not be required to convert its accounting system but shall develop such accrual information through an analysis of the documentation on hand.</p> <p>(3) Frequency. The Federal agency may prescribe the frequency of the report for each project or program. However, the report will not be required more frequently than quarterly. If the Federal agency does not specify the frequency of the report, it will be submitted annually. A final report will be required upon expiration or termination of grant support.</p> <p>(4) Due date. When reports are required on a quarterly or semiannual basis, they will be due 30 days after the reporting period. When required on an annual basis, they will be due 90 days after the grant year. Final reports will be due 90 days after the expiration or termination of grant support.</p> <p>(c) Federal Cash Transactions Report</p> <p>(1) Form.</p> <p>(i) For grants paid by letter or credit, Treasury check advances or electronic transfer of funds, the grantee will submit the Standard Form 272, Federal Cash Transactions Report, and when necessary, its continuation sheet, Standard Form 272a, unless the terms of the award exempt the grantee from this requirement.</p> <p>(ii) These reports will be used by the Federal agency to monitor cash advanced to grantees and to obtain disbursement or outlay information for each grant from</p>	

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(ii) Federal awarding agencies may require forecasts of Federal cash requirements in the “Remarks” section of the report.</p> <p>(iii) When practical and deemed necessary, Federal awarding agencies may require recipients to report in the “Remarks” section the amount of cash advances received in excess of three days. Recipients shall provide short narrative explanations of actions taken to reduce the excess balances.</p> <p>(iv) Recipients shall be required to submit not more than the original and two copies of the SF-272 15 calendar days following the end of each quarter. The Federal awarding agencies may require a monthly report from those recipients receiving advances totaling \$1 million or more per year.</p> <p>(v) Federal awarding agencies may waive the requirement for submission of the SF-272 for any one of the following reasons:</p> <p>(A) When monthly advances do not exceed \$25,000 per recipient, provided that such advances are monitored through other forms contained in this section;</p> <p>(B) If, in the Federal awarding agency's opinion, the recipient's accounting controls are adequate to minimize excessive Federal advances; or,</p> <p>(C) When the electronic payment mechanisms provide adequate data.</p> <p>(b) When the Federal awarding agency needs additional information or more frequent reports, the following shall be</p>	<p>grantees. The format of the report may be adapted as appropriate when reporting is to be accomplished with the assistance of automatic data processing equipment provided that the information to be submitted is not changed in substance.</p> <p>(2) Forecasts of Federal cash requirements. Forecasts of Federal cash requirements may be required in the “Remarks” section of the report.</p> <p>(3) Cash in hands of subgrantees. When considered necessary and feasible by the Federal agency, grantees may be required to report the amount of cash advances in excess of three days' needs in the hands of their subgrantees or contractors and to provide short narrative explanations of actions taken by the grantee to reduce the excess balances.</p> <p>(4) Frequency and due date. Grantees must submit the report no later than 15 working days following the end of each quarter. However, where an advance either by letter of credit or electronic transfer of funds is authorized at an annualized rate of one million dollars or more, the Federal agency may require the report to be submitted within 15 working days following the end f each month.</p>	

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>observed.</p> <p>(1) When additional information is needed to comply with legislative requirements, Federal awarding agencies shall issue instructions to require recipients to submit such information under the “Remarks” section of the reports.</p> <p>(2) When a Federal awarding agency determines that a recipient's accounting system does not meet the standards in § 215.21, additional pertinent information to further monitor awards may be obtained upon written notice to the recipient until such time as the system is brought up to standard. The Federal awarding agency, in obtaining this information, shall comply with report clearance requirements of 5 CFR part 1320.</p> <p>(3) Federal awarding agencies are encouraged to shade out any line item on any report if not necessary.</p> <p>(4) Federal awarding agencies may accept the identical information from the recipients in machine readable format or computer printouts or electronic outputs in lieu of prescribed formats.</p> <p>(5) Federal awarding agencies may provide computer or electronic outputs to recipients when such expedites or contributes to the accuracy of reporting.</p>		
		<p>____.505 (e) Reporting on Real Property.</p> <p>(1) Reporting critical changes. An agency must require a recipient to submit reports at least annually on the status of real property in which the government retains an interest, unless the Federal interest in the real property extends 15 years or longer. In those instances where the Federal interest attached is for a period of 15 years or more, the agency, at its option, may require the recipient to report at various multi-year frequencies (e.g., every two years or every three years, not to exceed a five-year reporting period; or an agency may require annual reporting for the first three years of a Federal award and thereafter require reporting every five years). In such reports, the agency must require that a recipient report critical changes in the status of real property.</p> <p>For purposes of this section and when used in connection with the acquisition or improvement of real property, equipment, or supplies under an award, Federal interest means the dollar amount that is the product of the:</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
		<p>(A) Federal share of total project costs; and</p> <p>(B) Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs (whether paid by Federal funds or recipient contributions, or through third party in-kind contributions counted toward cost sharing and matching requirements).</p> <p>(2) Request to purchase or improve real property. An agency must specify requirements for prior approvals for purchases of, or improvements to, real property under a Federal award.</p> <p>(3) Requirements for subawards. An agency must specify the requirements for real property that a recipient must include in subawards.</p> <p>(4) Inclusion of Federal award terms and conditions. The agency shall implement these requirements as terms and conditions to the Federal award.</p>
<p>____.53 Retention and access requirements for records.</p> <p>(a) This section sets forth requirements for record retention and access to records for awards to recipients. Federal awarding agencies shall not impose any other record retention or access requirements upon recipients.</p> <p>(b) Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be</p>	<p>____.42 Retention and access requirements for records.</p> <p>(a) Applicability.</p> <p>(1) This section applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees which are:</p> <p>(i) Required to be maintained by the terms of this part, program regulations or the grant agreement, or</p> <p>(ii) Otherwise reasonably considered as pertinent to program regulations or the grant agreement.</p> <p>(2) This section does not apply to records maintained by contractors or subcontractors. For a requirement to place a provision concerning records in certain kinds of contracts, see § 92.36(i)(10).</p> <p>(b) Length of retention period.</p> <p>(1) Except as otherwise provided, records must be retained</p>	<p>____.506 Record Retention and Access</p> <p>(a) Retention and access requirements for records. This paragraph sets forth requirements for record retention and access. Federal awarding agencies shall not impose any other record retention or access requirements upon recipients.</p> <p>(1) Financial records, supporting documents, statistical records, and all other records pertinent to a Federal award</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the Federal awarding agency. The only exceptions are the following.</p> <p>(1) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.</p> <p>(2) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.</p>	<p>for three years from the starting date specified in paragraph (c) of this section.</p> <p>(2) If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.</p> <p>(c) Starting date of retention period (1) General. When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or subgrantee submits to the awarding agency its single or last expenditure report for that period. However, if grant support is continued or renewed quarterly, the retention period for each year's records starts on the day the grantee submits its expenditure report for the last quarter of the Federal fiscal year. In all other cases, the retention period starts on the day the grantee submits its final expenditure report. If an expenditure report has been waived, the retention period starts on the day the report would have been due.</p> <p>(2) Real property and equipment records. The retention period for real property and equipment records starts from the date of the disposition or replacement or transfer at the direction of the awarding agency.</p> <p>(3) Records for income transactions after grant or subgrant support. In some cases grantees must report income after the period of grant support. Where there is such a requirement, the retention period for the records pertaining to the earning of the income starts from the end of the grantee's fiscal year in which the income is earned.</p>	<p>shall be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as authorized by the Federal awarding agency. The only exceptions are the following:</p> <p>(A) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.</p> <p>(B) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.</p> <p>(E) Records for income transactions after award or subaward support. In some cases recipients must report program income after the period of award.. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the recipient's fiscal year in which the program income is earned.</p>

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<p>(3) When records are transferred to or maintained by the Federal awarding agency, the 3-year retention requirement is not applicable to the recipient.</p> <p>(4) Indirect cost rate proposals, cost allocations plans, etc. as specified in § 215.53(g).</p> <p>(c) Copies of original records may be substituted for the original records if authorized by the Federal awarding agency.</p> <p>(d) The Federal awarding agency shall request transfer of certain records to its custody from recipients when it determines that the records possess long term retention value. However, in order to avoid duplicate recordkeeping, a Federal awarding agency may make arrangements for recipients to retain any records that are continuously needed for joint use.</p> <p>(e) The Federal awarding agency, the Inspector General, Comptroller General of the United States, or any of their duly authorized representatives, have the right of timely and unrestricted access to any books, documents, papers, or other records of recipients that are pertinent to the awards, in order to make audits, examinations, excerpts, transcripts and copies of such documents. This right also includes</p>	<p>(d) Substitution of microfilm. Copies made by microfilming, photocopying, or similar methods may be substituted for the original records.</p> <p>(b)(3) To avoid duplicate recordkeeping, awarding agencies may make special arrangements with grantees and subgrantees to retain any records which are continuously needed for joint use. The awarding agency will request transfer of records to its custody when it determines that the records possess long-term retention value. When the records are transferred to or maintained by the Federal agency, the 3-year retention requirement is not applicable to the grantee or subgrantee.</p> <p>(e) Access to records (1) Records of grantees and subgrantees. The awarding agency and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, or other records of grantees and subgrantees which are pertinent to the grant, in order to make audits, examinations, excerpts, and transcripts.</p>	<p>(C) When records are transferred to or maintained by the Federal awarding agency, the 3-year retention requirement is not applicable to the recipient.</p> <p>(D) This section does not apply to records maintained by contractors or subcontractors.</p> <p>(b) Substitution of electronic records. When original records are electronic, there is no need to create and retain paper copies. When originals are paper, copies made through the use of duplication or other forms of electronic media, provided that such records meet the standards for source documentation as required by the Single Audit Act or other statute, are subject to periodic quality control reviews, and remain readable, may be substituted for the original records.</p> <p>(2) The Federal awarding agency shall request transfer of certain records to its custody from recipients when it determines that the records possess long-term retention value. However, in order to avoid duplicate recordkeeping, a Federal awarding agency may make arrangements for recipients to retain any records that are continuously needed for joint use.</p> <p>c) Access to records. (1) Records of recipients and subrecipients. The Federal awarding agency, Inspectors General and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent documents, papers, or other records of recipients and subrecipients which are pertinent to the award, in</p>

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<p>timely and reasonable access to a recipient's personnel for the purpose of interview and discussion related to such documents. The rights of access in this paragraph are not limited to the required retention period, but shall last as long as records are retained.</p> <p>(f) Unless required by statute, no Federal awarding agency shall place restrictions on recipients that limit public access to the records of recipients that are pertinent to an award, except when the Federal awarding agency can demonstrate that such records shall be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) if the records had belonged to the Federal awarding agency.</p> <p>(g) Indirect cost rate proposals, cost allocations plans, etc. Paragraphs (g)(1) and (g)(2) of this section apply to the following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe</p>	<p>(2) Expiration of right of access. The rights of access in this section must not be limited to the required retention period but shall last as long as the records are retained.</p> <p>(f) Restrictions on public access. The Federal Freedom of Information Act (5 U.S.C. 552) does not apply to records unless required by Federal, State, or local law, grantees and subgrantees are not required to permit public access to their records.</p> <p>(c)(4) Indirect cost rate proposals, cost allocations plans, etc. This paragraph applies to the following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a</p>	<p>order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to a recipient's or subrecipient's personnel for the purpose of interview and discussion related to such documents. Only under extraordinary and rare circumstances would such access include review of the true name of victims of a crime. When access to the true name of victims of a crime is necessary, appropriate steps to protect this sensitive information must be taken by both the recipient and Federal awarding agency. Any such access, other than under a court order or subpoena pursuant to a bona fide confidential investigation, must be approved by the head of the Federal awarding agency.</p> <p>(2) Expiration of right of access. The rights of access in this section must not be limited to the required retention period but shall last as long as the records are retained.</p> <p>(d) Restrictions on public access. Unless required by statute, no Federal awarding agency shall place restrictions on recipients that limit public access to the records of recipients that are pertinent to an award, except when the Federal awarding agency can demonstrate that such records shall be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) if the records had belonged to the Federal awarding agency. The Federal Freedom of Information Act (5 U.S.C. 552) (FOIA) does not apply to those records that remain under a recipient's control. Unless required by Federal, state, or local law, recipients and subrecipients are not required to permit public access to their records. Recipient records provided to a Federal agency generally will be subject to FOIA.</p> <p>(F) Indirect cost rate proposals, cost allocations plans, etc. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>benefit rates).</p> <p>(1) If submitted for negotiation. If the recipient submits to the Federal awarding agency or the subrecipient submits to the recipient the proposal, plan, or other computation to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts on the date of such submission.</p> <p>(2) If not submitted for negotiation. If the recipient is not required to submit to the Federal awarding agency or the subrecipient is not required to submit to the recipient the proposal, plan, or other computation for negotiation purposes, then the 3-year retention period for the proposal, plan, or other computation and its supporting records starts at the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.</p>	<p>particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).</p> <p>(i) If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the grantee) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.</p> <p>(ii) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the grantee) for negotiation purposes, then the 3-year retention period for the proposal plan, or computation and its supporting records starts from end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.</p>	<p>particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).</p> <p>(i) If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal government (or to the recipient) to form the basis for negotiation of the rate, then the 3 year retention period for its supporting records starts from the date of such submission.</p> <p>(ii) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal government (or to the recipient) for negotiation purposes, then the 3 year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>Termination and Enforcement</p> <p>____.60 Purpose of termination and enforcement. Sections 215.61 and 215.62 set forth uniform suspension, termination and enforcement procedures.</p> <p>____.61 Termination. (a) Awards may be terminated in whole or in part only if paragraphs (a)(1), (2) or (3) of this section apply.</p> <p>(1) By the Federal awarding agency, if a recipient materially fails to comply with the terms and conditions of an award.</p> <p>(2) By the Federal awarding agency with the consent of the recipient, in which case the two parties shall agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated.</p> <p>(3) By the recipient upon sending to the Federal awarding agency written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Federal awarding agency determines in the case of partial termination that the reduced or modified portion of the grant will not accomplish the purposes for which the grant was made, it may terminate the grant in its entirety under either paragraphs (a)(1) or (2) of this section.</p> <p>(b) If costs are allowed under an award, the responsibilities of the recipient referred to in §215.71(a), including those for property management as applicable, shall be considered in the termination of the award, and provision shall be made for continuing responsibilities of the recipient after termination, as appropriate.</p>	<p>____.44 Termination for convenience. Except as provided in § 92.43 awards may be terminated in whole or in part only as follows:</p> <p>(a) By the awarding agency with the consent of the grantee or subgrantee in which case the two parties shall agree upon the termination conditions, including the effective date and in the case of partial termination, the portion to be terminated, or</p> <p>(b) By the grantee or subgrantee upon written notification to the awarding agency, setting forth the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated. However, if, in the case of a partial termination, the awarding agency determines that the remaining portion of the award will not accomplish the purposes for which the award was made, the awarding agency may terminate the award in its entirety under either § 92.43 or paragraph (a) of this section.</p>	<p>____.507 (a) (b) Termination and Enforcement.</p> <p>(a) Termination. (1) Federal awards may be terminated in whole or in part only as follows:</p> <p>(A) By the Federal awarding agency, if a recipient materially fails to comply with the terms and conditions of a Federal award.</p> <p>(B) By the Federal awarding agency with the consent of the recipient, in which case the two parties shall agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated; or</p> <p>(C) By the recipient upon sending to the Federal awarding agency written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Federal awarding agency determines in the case of partial termination that the reduced or modified portion of the award will not accomplish the purposes for which the award was made, it may terminate the award in its entirety under either paragraphs (1)(A) or (1)(B).</p> <p>(2) When an award is terminated or partially terminated, both the Federal awarding agency and recipient remain responsibly for compliance with the requirements in sections ____508 Closeout and ____509 Post-Closeout Adjustments and Continuing Responsibilities.</p> <p>(b) Notification requirement. (1) The Federal agency must provide to the recipient a notice of termination. (2) If the award is terminated for a recipient’s materially failing to comply with the terms and conditions, the notification must state that the termination decision may be considered in evaluating future applications received from the recipient. (2) Upon termination, the Federal agency shall provide the</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>___62 Enforcement.</p> <p>(a) Remedies for noncompliance. If a recipient materially fails to comply with the terms and conditions of an award, whether stated in a Federal statute, regulation, assurance, application, or notice of award, the Federal awarding agency may, in addition to imposing any of the special conditions outlined in §215.14, take one or more of the following actions, as appropriate in the circumstances.</p> <p>(1) Temporarily withhold cash payments pending correction of the deficiency by the recipient or more severe enforcement action by the Federal awarding agency.</p> <p>(2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.</p> <p>(3) Wholly or partly suspend or terminate the current award.</p> <p>(4) Withhold further awards for the project or program.</p> <p>(5) Take other remedies that may be legally available.</p> <p>(b) Hearings and appeals. In taking an enforcement action, the awarding agency shall provide the recipient an opportunity for hearing, appeal, or other administrative proceeding to which the recipient is entitled under any statute or regulation applicable to the action involved.</p>	<p>___43 Enforcement.</p> <p>(a) Remedies for noncompliance. If a grantee or subgrantee materially fails to comply with any term of an award, whether stated in a Federal statute or regulation, an assurance, in a State plan or application, a notice of award, or elsewhere, the awarding agency may take one or more of the following actions, as appropriate in the circumstances:</p> <p>(1) Temporarily withhold cash payments pending correction of the deficiency by the grantee or subgrantee or more severe enforcement action by the awarding agency,</p> <p>(2) Disallow (that is, deny both use of funds and matching credit for) all or part of the cost of the activity or action not in compliance,</p> <p>(3) Wholly or partly suspend or terminate the current award for the grantee's or subgrantee's program,</p> <p>(4) Withhold further awards for the program, or</p> <p>(5) Take other remedies that may be legally available.</p> <p>(b) Hearings, appeals. In taking an enforcement action, the awarding agency will provide the grantee or subgrantee an opportunity for such hearing, appeal, or other administrative proceeding to which the grantee or subgrantee is entitled under any statute or regulation applicable to the action involved.</p>	<p>__507 (c) Enforcement.</p> <p>(1) Remedies for noncompliance. If a recipient materially fails to comply with the terms and conditions of a Federal award, whether stated in a Federal statute, regulation, assurance, application, or notice of Federal award, and the Federal awarding agency determines that noncompliance cannot be remedied by imposing conditions under section ___403 Agency, Program, or Federal Award Specific Terms and Conditions, the Federal awarding agency may take one or more of the following actions, as appropriate in the circumstances:</p> <p>(A) Temporarily withhold cash payments pending correction of the deficiency by the recipient or more severe enforcement action by the Federal awarding agency.</p> <p>(B) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.</p> <p>(C) Wholly or partly suspend or terminate the current Federal award.</p> <p>(D) Initiate suspension or debarment proceedings as authorized under 2 CFR part 180.</p> <p>(E) Take other remedies that may be legally available.</p> <p>(2) Hearings and appeals. In taking an enforcement action, the Federal awarding agency shall provide the recipient an opportunity to respond to the agency's notice of proposed termination, including an informal opportunity to provide information supporting a decision not to terminate the award. The agency shall comply with any requirements for hearings, appeals, or other administrative proceedings to which the recipient is entitled under any statute or regulation applicable to the action involved.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(c) Effects of suspension and termination. Costs of a recipient resulting from obligations incurred by the recipient during a suspension or after termination of an award are not allowable unless the awarding agency expressly authorizes them in the notice of suspension or termination or subsequently. Other recipient costs during suspension or after termination which are necessary and not reasonably avoidable are allowable if paragraphs (c)(1) and (2) of this section apply.</p> <p>(1) The costs result from obligations which were properly incurred by the recipient before the effective date of suspension or termination, are not in anticipation of it, and in the case of a termination, are noncancellable.</p> <p>(2) The costs would be allowable if the award were not suspended or expired normally at the end of the funding period in which the termination takes effect.</p> <p>(d) Relationship to debarment and suspension. The enforcement remedies identified in this section, including suspension and termination, do not preclude a recipient from being subject to debarment and suspension under E.O.s 12549 and 12689 and the Federal awarding agency implementing regulations (see §215.13)</p>	<p>(c) Effects of suspension and termination. Costs of grantee or subgrantee resulting from obligations incurred by the grantee or subgrantee during a suspension or after termination of an award are not allowable unless the awarding agency expressly authorizes them in the notice of suspension or termination or subsequently. Other grantee or subgrantee costs during suspension or after termination which are necessary and not reasonably avoidable are allowable if:</p> <p>(1) The costs result from obligations which were properly incurred by the grantee or subgrantee before the effective date of suspension or termination, are not in anticipation of it, and, in the case of a termination, are noncancellable, and,</p> <p>(2) The costs would be allowable if the award were not suspended or expired normally at the end of the funding period in which the termination takes effect.</p> <p>(d) Relationship to debarment and suspension. The enforcement remedies identified in this section, including suspension and termination, do not preclude grantee or subgrantee from being subject to “Debarment and Suspension” under E.O. 12549 (see § 92.35).</p>	<p>(3) Effects of suspension and termination. Costs to a recipient resulting from obligations incurred by the recipient during a suspension or after termination of a Federal award are not allowable unless the Federal awarding agency expressly authorizes them in the notice of suspension or termination or subsequently. However, costs during suspension or after termination are allowable if:</p> <p>(A) The costs result from obligations which were properly incurred by the recipient before the effective date of suspension or termination, are not in anticipation of it; and</p> <p>(B) The costs would be allowable if the Federal award were not suspended or expired normally at the end of the funding period in which the termination takes effect.</p>
Subpart D—After-the-Award Requirements	Subpart D-After-The-Grant Requirements	Subchapter E – Post Federal Award Requirements
<p>___ .70 Purpose. Sections 215.71 through 215.73 contain closeout procedures and other procedures for subsequent disallowances and adjustments.</p>	<p>___ .50 Closeout. (a) General. The Federal agency will close out the award when it determines that all applicable administrative actions and all required work of the grant has been completed.</p> <p>3.a Closeout. Federal agencies shall notify grantees in writing before the end of the grant period of final reports that shall be due, the dates by which they must be received, and where they must be submitted. Copies of any required forms and instructions</p>	<p>___ .508 Closeout. Closeout means the process by which a Federal awarding agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and Federal awarding agency. This section specifies the actions the recipient and agency must take to complete this process at the end of the project or program period.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>___71 Closeout procedures.</p> <p>(a) Recipients shall submit, within 90 calendar days after the date of completion of the award, all financial, performance, and other reports as required by the terms and conditions of the award. The Federal awarding agency may approve extensions when requested by the recipient.</p>	<p>for their completion shall be included with this notification. The Federal actions that must precede closeout are:</p> <ol style="list-style-type: none"> (1) Receipt of all required reports, (2) Disposition or recovery of federally-owned assets (as distinct from property acquired under the grant), and (3) Adjustment of the award amount and the amount of Federal cash paid the recipient. <p>3.b. Annual Reconciliation of Continuing Assistance Awards.</p> <p>Federal agencies shall reconcile continuing awards at least annually and evaluate program performance and financial reports.</p> <p>Items to be reviewed include:</p> <ol style="list-style-type: none"> (1) A comparison of the recipient's work plan to its progress reports and project outputs, (2) the Financial Status Report (SF-269), (3) Request(s) for payment, (4) Compliance with any matching, level of effort or maintenance of effort requirement, and (5) A review of federally-owned property (as distinct from property acquired under the grant). <p>(b) Reports. Within 90 days after the expiration or termination of the grant, the grantee must submit all financial, performance, and other reports required as a condition of the grant. Upon request by the grantee, Federal agencies may extend this timeframe. These may include but are not limited to:</p> <ol style="list-style-type: none"> (1) Final performance or progress report. (2) Financial Status Report (SF 269) or Outlay Report and Request for Reimbursement for Construction Programs (SF-271) (as applicable). (3) Final request for payment (SF-270) (if applicable). (4) Invention disclosure (if applicable). 	<p>(a) Recipients shall submit, within 90 calendar days after the date of completion of the Federal award, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency may approve extensions when requested by the recipient. Date of completion means the date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which Federal sponsorship ends.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(b) Unless the Federal awarding agency authorizes an extension, a recipient shall liquidate all obligations incurred under the award not later than 90 calendar days after the funding period or the date of completion as specified in the terms and conditions of the award or in agency implementing instructions.</p> <p>(c) The Federal awarding agency shall make prompt payments to a recipient for allowable reimbursable costs under the award being closed out.</p> <p>(d) The recipient shall promptly refund any balances of unobligated cash that the Federal awarding agency has advanced or paid and that is not authorized to be retained by the recipient for use in other projects. OMB Circular A-129 governs unreturned amounts that become delinquent debts.</p> <p>(e) When authorized by the terms and conditions of the award, the Federal awarding agency shall make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.</p> <p>(f) The recipient shall account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with §215.31 through §215.37.</p> <p>(g) In the event a final audit has not been performed prior to the closeout of an award, the Federal awarding agency</p>	<p>(5) Federally-owned property report: In accordance with § 92.32(f), a grantee must submit an inventory of all federally owned property (as distinct from property acquired with grant funds) for which it is accountable and request disposition instructions from the Federal agency of property no longer needed.</p> <p>(b) Liquidation of obligations. A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the annual Financial Status Report (SF-269). The Federal agency may extend this deadline at the request of the grantee.</p> <p>(d) Cash adjustments. (1) The Federal agency will make prompt payment to the grantee for allowable reimbursable costs.</p> <p>(d)(2) The grantee must immediately refund to the Federal agency any balance of unobligated (unencumbered) cash advanced that is not authorized to be retained for use on other grants.</p> <p>(c) Cost adjustment. The Federal agency will, within 90 days after receipt of reports in paragraph (b) of this section, make upward or downward adjustments to the allowable costs.</p>	<p>(b) Unless the Federal awarding agency authorizes an extension, a recipient shall liquidate all obligations incurred under the Federal award not later than 90 calendar days after the funding period or the date of completion as specified in the terms and conditions of the Federal award or in agency implementing instructions.</p> <p>(c) The Federal awarding agency shall make prompt payments to a recipient for allowable reimbursable costs under the Federal award being closed out.</p> <p>(d) The recipient shall promptly refund any balances of unobligated cash that the Federal awarding agency has advanced or paid and that is not authorized to be retained by the recipient for use in other projects. OMB Circular A-129 governs unreturned amounts that become delinquent debts.</p> <p>(e) When authorized by the terms and conditions of the Federal award, the Federal awarding agency shall make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.</p> <p>(f) The recipient shall account for any real and personal property acquired with Federal funds or received from the Federal government in accordance with section __.503 Property Standards.</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
shall retain the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.		(g) Federal agencies should complete all closeout actions for Federal awards no later than 180 days after the final report is received.
____.72 Subsequent adjustments and continuing responsibilities. (a) The closeout of an award does not affect any of the following: (1) The right of the Federal awarding agency to disallow costs and recover funds on the basis of a later audit or other review. (2) The obligation of the recipient to return any funds due as a result of later refunds, corrections, or other transactions. (3) Audit requirements in §215.26. (4) Property management requirements in §§215.31 through 215.37. (5) Records retention as required in §215.53. (b) After closeout of an award, a relationship created under an award may be modified or ended in whole or in part with the consent of the Federal awarding agency and the recipient, provided the responsibilities of the recipient referred to in paragraph (a) of this section, including those for property management as applicable, are considered and provisions made for continuing responsibilities of the recipient, as appropriate.	____.51 Later disallowances and adjustments. The closeout of a grant does not affect: (a) The Federal agency's right to disallow costs and recover funds on the basis of a later audit or other review; (b) The grantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions; (c) Audit requirements in § 92.26. (d) Property management requirements in §§ 92.31 and 92.32; and (e) Records retention as required in § 92.42;	____.509 Post-Closeout Adjustments and Continuing Responsibilities. (a) The closeout of a Federal award does not affect any of the following. (1) The right of the Federal awarding agency to disallow costs and recover funds on the basis of a later audit or other review. (2) The obligation of the recipient to return any funds due as a result of later refunds, corrections, or other transactions. (3) Audit requirements in Subchapter G- Audit Requirements. (4) Property management requirements in sections ____503 Property Standards. (5) Records retention as required in section ____506 Record Retention and Access. (b) After closeout of a Federal award, a relationship created under the award may be modified or ended in whole or in part with the consent of the Federal awarding agency and the recipient, provided the responsibilities of the recipient referred to in paragraph (a) of this section including those for property management as applicable, are considered and provisions made for continuing responsibilities of the recipient, as appropriate.
____.73 Collection of amounts due. (a) Any funds paid to a recipient in excess of the amount to which the recipient is finally determined to be entitled under the terms and conditions of the award constitute a debt to the Federal Government. If not paid within a reasonable period after the demand for payment, the Federal awarding agency may reduce the debt by paragraphs (a)(1), (2) or (3) of this section.	____.52 Collection of amounts due. (a) Any funds paid to a grantee in excess of the amount to which the grantee is finally determined to be entitled under the terms of the award constitute a debt to the Federal Government. If not paid within a reasonable period after demand, the Federal agency may reduce the debt by:	____.510 Collection Of Amounts Due (a) Any funds paid to a recipient in excess of the amount to which the recipient is finally determined to be entitled under the terms of the Federal award constitute a debt to the Federal government. If not paid within 90 days after demand, the Federal agency may reduce the debt by:

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>(1) Making an administrative offset against other requests for reimbursements.</p> <p>(2) Withholding advance payments otherwise due to the recipient.</p> <p>(3) Taking other action permitted by statute.</p> <p>(b) Except as otherwise provided by law, the Federal awarding agency shall charge interest on an overdue debt in accordance with 4 CFR Chapter II, “Federal Claims Collection Standards.”</p>	<p>(1) Making an administrative offset against other requests for reimbursements,</p> <p>(2) Withholding advance payments otherwise due to the grantee, or</p> <p>(3) Other action permitted by law.</p> <p>(b) Except where otherwise provided by statutes or regulations, the Federal agency will charge interest on an overdue debt in accordance with the Federal Claims Collection Standards (4 CFR Ch. II). The date from which interest is computed is not extended by litigation or the filing of any form of appeal.</p>	<p>(1) Making an administrative offset against other requests for reimbursements,</p> <p>(2) Withholding advance payments otherwise due to the recipient, or</p> <p>(3) Other action permitted by law.</p> <p>(b) Except where otherwise provided by statutes or regulations, the Federal agency will charge interest on an overdue debt in accordance with the Federal Claims Collection Standards (31 CFR Ch. IX). The date from which interest is computed is not extended by litigation or the filing of any form of appeal.</p>
<p>Appendix A to Part 215 – Contract Provisions. All contracts, awarded by a recipient including small purchases, shall contain the following provisions as applicable:</p>	<p>____.36 (i.) Contract Provisions. A grantee's and subgrantee's contracts must contain provisions in paragraph (i) of this section. Federal agencies are permitted to require changes, remedies, changed conditions, access and records retention, suspension of work, and other clauses approved by the Office of Federal Procurement Policy.</p> <p>(1) Administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate. (Contracts more than the simplified acquisition threshold)</p> <p>(2) Termination for cause and for convenience by the grantee or subgrantee including the manner by which it will be effected and the basis for settlement. (All contracts in excess of \$10,000)</p> <p>(3) Compliance with Executive Order 11246 of September 24, 1965, entitled “Equal Employment Opportunity,” as amended by Executive Order 11375 of October 13, 1967,</p>	<p>Appendix III – Contract Provisions for Recipient and Subrecipient Contracts All Federal award or subaward recipient's contracts must contain the following provisions. Federal agencies are permitted to require changes, remedies, changed conditions, access and records retention, suspension of work, and other clauses approved by the OMB Office of Procurement Policy.</p> <p>(1) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908) must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.</p> <p>(2) All contracts in excess of \$10,000 must address termination for cause and for convenience by the recipient or subrecipient including the manner by which it will be effected and the basis for settlement.</p> <p>(3) Equal Employment Opportunity—All contracts shall contain a provision requiring compliance with applicable Federal agency statutes, regulations, implementing</p>
<p>1. Equal Employment Opportunity —All contracts shall contain a provision requiring compliance with E.O. 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3</p>		

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>CFR, 1964–1965 Comp., p. 339), as amended by E.O. 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and as supplemented by regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”</p> <p>2. Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c) —All contracts and subgrants in excess of \$2000 for construction or repair awarded by recipients and subrecipients shall include a provision for compliance with the Copeland “Anti-Kickback” Act (18 U.S.C. 874), as supplemented by Department of Labor regulations (29 CFR part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to the Federal awarding agency.</p> <p>3. Davis-Bacon Act, as amended (40 U.S.C. 276a to a–7) —When required by Federal program legislation, all construction contracts awarded by the recipients and subrecipients of more than \$2000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a–7) and as supplemented by Department of Labor regulations (29 CFR part 5, “Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction”). Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall</p>	<p>and as supplemented in Department of Labor regulations (41 CFR chapter 60). (All construction contracts awarded in excess of \$10,000 by grantees and their contractors or subgrantees)</p> <p>(4) Compliance with the Copeland “Anti-Kickback” Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3). (All contracts and subgrants for construction or repair)</p> <p>(5) Compliance with the Davis-Bacon Act (40 U.S.C. 276a to 276a-7) as supplemented by Department of Labor regulations (29 CFR Part 5). (Construction contracts in excess of \$2000 awarded by grantees and subgrantees when required by Federal grant program legislation)</p>	<p>guidance, and other applicable guidance, pursuant to Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR, 1964–1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and as supplemented by regulations at 41 CFR 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”</p> <p>(4) C. Davis-Bacon Act, as amended (40 U.S.C. §§ 3141-3148) —When required by Federal program legislation, all construction contracts awarded by the recipients and subrecipients of more than \$2000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. §§ 3141-3144, 3146-3148) as supplemented by Department of Labor regulations (29 CFR 5, “Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction”). Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the Federal awarding agency. The contracts shall also include a provision for compliance with the Copeland “Anti-Kickback” Act (18 U.S.C. § 874), as supplemented by Department of Labor regulations (29 CFR 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The recipient shall</p>

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the Federal awarding agency.</p> <p>4. Contract Work Hours and Safety Standards Act (40 U.S.C. 327–333) —Where applicable, all contracts awarded by recipients in excess of \$2000 for construction contracts and in excess of \$2500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with sections 102 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327–333), as supplemented by Department of Labor regulations (29 CFR part 5). Under section 102 of the Act, each contractor shall be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1 1/2 times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.</p> <p>5. Rights to Inventions Made Under a Contract or Agreement —Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.</p>	<p>(6) Compliance with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330) as supplemented by Department of Labor regulations (29 CFR Part 5). (Construction contracts awarded by grantees and subgrantees in excess of \$2000, and in excess of \$2500 for other contracts which involve the employment of mechanics or laborers)</p> <p>(8) Notice of awarding agency requirements and regulations pertaining to patent rights with respect to any discovery or invention which arises or is developed in the course of or under such contract.</p> <p>(9) Awarding agency requirements and regulations pertaining to copyrights and rights in data.</p>	<p>report all suspected or reported violations to the Federal awarding agency.</p> <p>(5) Contract Work Hours and Safety Standards Act (40 U.S.C. § 3701-3708)—Where applicable, all contracts awarded by recipients in excess of \$100,000 for construction contracts and in excess of \$2500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance 40 U.S.C. § 3702 and 40 U.S.C. § 3704,, as supplemented by Department of Labor regulations (29 CFR 5). Under 40 U.S.C. § 3702 of the Act, each contractor shall be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. 40 U.S.C. § 3704 is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.</p> <p>(6) Rights to Inventions Made Under a Contract or Agreement—Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal government and the recipient in any resulting invention in accordance with 37 CFR 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

Text from 2 CFR 215 (A-110) serves as the guiding comparison text, therefore text from A-102 and the Proposed Uniform Guidance may not be listed in chronological order.

2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
<p>6. Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended —Contracts and subgrants of amounts in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).</p> <p>7. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) — Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.</p> <p>8. Debarment and Suspension (E.O.s 12549 and 12689 A contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards (see 2 CFR 180.220) shall not be made to parties listed on the government-wide Excluded Parties List System, in accordance with the OMB guidelines at 2 CFR part 180 that implement E.O.s 12549 (3 CFR, 1986 Comp., p. 189) and 12689 (3 CFR, 1989 Comp., p. 235), “Debarment and Suspension.” The Excluded Parties List System contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O.</p>	<p>(12) Compliance with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1857(h)), section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 15). (Contracts, subcontracts, and subgrants of amounts in excess of \$100,000)</p> <p>1.d.Debarment and Suspension. Federal agencies shall not award assistance to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549. Agencies shall establish procedures for the effective use of the List of Parties Excluded from Federal Procurement or Nonprocurement programs to assure that they do not award assistance to listed parties in violation of the Executive Order. Agencies shall also establish procedures to provide for effective use and/or dissemination of the list to assure that their grantees and subgrantees (including contractors) at any tier do not make</p>	<p>(10) Clean Air Act (42 U.S.C. § 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. § 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. § 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. § 1251-1387). Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).</p> <p>(13) Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352)—Contractors who apply or bid for an award of \$100,000 or more for grants, cooperative agreements, and subawards shall file the required certification. For loans and loan guarantees the threshold is \$150,000. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.</p> <p>(12) Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards (see 2 CFR 180.220) shall not be made to parties listed on the governmentwide Excluded Parties List System, in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR, 1986 Comp., p. 189) and 12689 (3 CFR, 1989 Comp., p. 235), “Debarment and Suspension.” The Excluded Parties List System contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority</p>

Administrative Requirements Comparison Chart – 2 CFR Part 215, Circular A-102, and Proposed Uniform Guidance Subchapters A-E

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2 CFR 215 (A-110)	A-102	Proposed Uniform Guidance
12549.	<p>awards in violation of the nonprocurement debarment and suspension common rule.</p> <p>(7) Notice of awarding agency requirements and regulations pertaining to reporting.</p> <p>(11) Retention of all required records for three years after grantees or subgrantees make final payments and all other pending matters are closed.</p> <p>(13) Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stat. 871).</p>	<p>other than E.O. 12549.</p> <p>(7) Federal awarding agency requirements and regulations pertaining to copyrights and rights in data.</p> <p>(8) Access by the recipient or subrecipient, the Federal award agency, the Comptroller General of the United States, or any of their duly authorized representatives to any documents, papers, and other records of the contractor which are directly pertinent to that specific contract for the purpose of making audit, examination, excerpts, and transcriptions.</p> <p>(9) Retention of all required records for three years after recipients or subrecipients make final payments and all other pending matters are closed. See also section Error! Reference source not found..</p> <p>(11) Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94 163, 89 Stat. 871).</p>